



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT HEALTH AUTHORITIES  
OF 19 DISTRICTS OF PUNJAB  
(NORTH)**

**AUDIT YEAR 2023-24**

**AUDITOR-GENERAL OF PAKISTAN**

## **PREFACE**

Articles 169 and 170 of Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act, 2013 empower the Auditor-General of Pakistan to audit the accounts of the Federation or a Province or a Local Government and the accounts of any authority or body established by or under the control of the Federation or a Province.

The report is based on audit of the accounts of District Health Authorities of 19 districts of Punjab for the financial year 2022-23. However, in some cases audit for financial year 2021-22 was also conducted. The Directorate General of Audit Local Governments, the Punjab (North), Lahore conducted audit during 2023-24 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in Annexure-A shall be pursued with the Principal Accounting Officer (PAO) at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report. Moreover, Thematic audit of one selected area is also included in this report.

The audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities. The audit observations included in this report have been finalized in the light of written replies and decisions of DAC meetings.

There are certain audit paras which were also reported in last years Audit Reports for the financial years 2019-20, 2020-21 and 2021-22. Recurrence of such irregularities is matter of concern and needs to be addressed.

The Audit Report is submitted to Governor of the Punjab in pursuance of Article 171 of Constitution of the Islamic Republic of Pakistan 1973, read with Section 108 of Punjab Local Government Act, 2013 to cause it to be laid before the Provincial Assembly of Punjab.

**Islamabad**  
**Dated:**

**(Muhammad Ajmal Gondal)**  
**Auditor-General of Pakistan**

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## **ABBREVIATIONS & ACRONYMS**

|         |  |
|---------|--|
| APMO    | Additional Principal Medical Officer                         |
| APWMO   | Additional Principal Women Medical Officer                   |
| ASV     | Assistant Superintendent Vaccination                         |
| BHU     | Basic Health Unit  |
| CA      | Conveyance Allowance   |
| C&W     | Communication and Works                                      |
| CEO     | Chief Executive Officer                                      |
| CNIC    | Computerized National Identity Card                          |
| DAC     | Departmental Accounts Committee                              |
| DAO     | District Accounts Officer                                    |
| DC      | Deputy Commissioner  |
| DCW     | Drugs Control Wing   |
| DDO     | Drawing and Disbursing Officer                               |
| DGPR    | Director General Public Relations                            |
| DHA     | District Health Authority                                    |
| DHIS    | District Health Information System                           |
| DHQ     | District Head Quarter  |
| DOH     | District Officer Health                                      |
| DRAP    | Drug Regulatory Authority of Pakistan                        |
| DSV     | District Superintendent Vaccination                          |
| DTL     | Drug Testing Laboratory                                      |
| EMR     | Electronic Medical Record                                    |
| EOL     | Extra Ordinary Leave   |
| EPI     | Expanded Programme on Immunization                           |
| FBR     | Federal Board of Revenue                                     |
| FDI     | Federal Directorate of Immunization                          |
| FY      | Financial Year   |
| GRN     | Goods Receipt Note   |
| HMIS    | Health Management Information System                         |
| HPA     | Health Professional Allowance                                |
| HRA     | House Rent Allowance   |
| HSRA    | Health Sector Reform Allowance                               |
| HUD&PHE | Housing & Urban Development and Public Health<br>Engineering |
| INTOSAI | International Organisation of Supreme Audit Institutions     |
| ISSAI   | International Standards of Supreme Audit Institutions        |
| LESCO   | Lahore Electric Supply Company                               |
| LHW     | Lady Health Worker   |
| LP      | Local Purchase   |
| MEPG    | Mechanical, Electrical, Plumbing & Generator                 |

|       |  |
|-------|--|
| MIMS  | Medicine Inventory Management System           |
| MLC   | Medico-Legal Certificate                       |
| MOU   | Memorandum of Understanding                    |
| MRP   | Maximum Retail Price                           |
| MS    | Medical Superintendent                         |
| MYP   | Multi-Year Plan                                |
| NIMS  | National Immunization Management System        |
| NIP   | National Immunization Policy                   |
| NMS   | New Management Structure                       |
| NPA   | Non-practicing Allowance                       |
| PAC   | Public Accounts Committee                      |
| PAO   | Principal Accounting Officer                   |
| PDA   | Punjab District Authorities                    |
| PDP   | Proposed Draft Para                            |
| PFC   | Provincial Finance Commission                  |
| PFM   | Punjab Formulary Medicine                      |
| PFR   | Punjab Financial Rules                         |
| PLG   | Punjab Local Government                        |
| PMU   | Project Management Unit                        |
| PPR   | Punjab Procurement Rules                       |
| PPRA  | Punjab Procurement Regulatory Authority        |
| P&SHC | Primary & Secondary Healthcare                 |
| PST   | Punjab Sales Tax                               |
| PSTS  | Punjab Sales Tax on Services                   |
| RHC   | Rural Health Center                            |
| SAP   | System Application Product                     |
| SDG   | Sustainable Development Goal                   |
| S&GAD | Services and General Administration Department |
| SH&ME | Specialized Healthcare and Medical Education   |
| SLIC  | State Life Insurance Corporation               |
| SSB   | Social Security Benefit                        |
| THQ   | Tehsil Head Quarter                            |
| TS    | Technical Sanction                             |
| VPD   | Vaccine Preventable Diseases                   |

## **EXECUTIVE SUMMARY**

The Directorate General of Audit Local Governments, the Punjab (North), Lahore carried out audit of District Health and Education Authorities of nineteen (19) districts of Punjab (North) in line with International Standards of Supreme Audit Institutions (ISSAIs). These districts are Gujranwala, Gujrat, Hafizabad, Mandi Bahauddin, Narowal, Sialkot, Kasur, Lahore, Nankana Sahib, Okara, Sheikhpura, Attock, Chakwal, Jhelum, Rawalpindi, Bhakkar, Khushab, Mianwali and Sargodha. The audit of Metropolitan / Municipal Corporations, District Councils, Municipal Committees, Daanish Schools & Centers of Excellence, Cattle Market Management Company and Waste Management Companies is also under the audit mandate of this office.

The Directorate General of Audit has a human resource of 81 officers and staff having 20,250 person-days and annual budget of Rs 225.920 million for the Financial Year (FY) 2023-24. This office carried out audit of the accounts of 19 District Health Authorities (DHAs) for the FY 2022-23 and utilized 2,507 person-days for the purpose.

The report comprises twenty-one (21) chapters, presenting the outcomes of compliance with authority and certification audit conducted during the Audit Year 2023-24 along with the number of paras relating to the previous financial year. Chapter 21 of this report consists of findings and analysis of Thematic Audit of Expanded Programme on Immunization (EPI) in District Gujrat.

Audit findings presented in the report underscore several critical issues that demand immediate attention. These include persistent disregard for the applicable regulatory framework, improper utilization of funds, deficient record management practices, lack of transparency in procurement processes, and mismanagement of revenue/receipts.

The report strongly emphasizes the imperative of reinforcing internal controls within audited entities. It stresses the urgency of implementing measures that ensure effective accountability and maintain organizational integrity. Addressing these concerns is vital for promoting good governance, financial prudence, and transparent operational practices within audited organizations.

To optimize the utilization of limited audit resources, a desk audit exercise was conducted leveraging Computer Assisted Audit Techniques (CAAT) to identify high-risk entities and high-value transactions with significant financial implications. Subsequently, fieldwork was undertaken concentrating on the prioritized auditable issues pinpointed during the

desk audit phase besides placing reliance on the professional judgment of the auditors.

**a) Scope of Audit**

This office is mandated to conduct audit of 433 formations working under 19 PAOs. Total expenditure and receipt of these formations was Rs 63,408.212 million and Rs 821.523 million respectively for the FY 2022-23.

Audit coverage relating to expenditure for the current audit year comprises 88 formations of 19 PAOs having a total expenditure of Rs 34,268.027 million for the FY 2022-23. In terms of percentage, the audit coverage for expenditure is 54% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 88 formations of 19 PAOs having a total receipts of Rs 682.435 million for the FY 2022-23. In terms of percentage, the audit coverage for receipts is 83% of auditable receipts.

This Audit Report also includes audit observations resulting from the audit of expenditure of Rs 782.543 million for the FY 2021-22 pertaining to 06 formations.

In addition to this compliance Audit Report, Directorate General Audit Local Governments, the Punjab (North), Lahore conducted thirty-eight (38) financial attest audits and 01 performance audit. Reports of these audits are being published separately.

**b) Recoveries at the Instance of Audit**

As a result of audit, recovery of Rs 728.096 million was pointed out in this report. Recovery effected from July to December 2023 was Rs 125.598 million which was verified by audit.

**c) Audit Methodology**

Desk audit techniques mentioned in Financial Audit Manual were applied during the Audit Year 2023-24. Computer Assisted Audit Techniques were used for analysis of Human Resource (HR) and Financial (FI) data obtained from System Application Product (SAP/R3). This was facilitated by access to data and updation of permanent files. Desk audit review helped auditors in understanding the systems, procedures and environment of the entities before the start of field audit activity besides identification of high-risk areas such as payment of inadmissible allowances, release of salaries after superannuation and high-value vouchers for detailed scrutiny.

#### **d) Audit Impact**

Audit activity has proven to be effective in creating awareness amongst the audited entities and relevant fora regarding compliance with the rules and procedures in the public interest. Since the establishment of DHAs in 2017, a number of measures with regards to validity and reliability of SAP/R3 database, as recommended by the audit, have been initiated by the management, Accountant General Punjab and District Accounts Offices (DAOs). As a result of audit, the Accountant General Punjab has taken up a number of issues with Finance Department for streamlining financial management practices of DHAs besides issuing various instructions to DAOs for improving budgetary controls.

#### **e) Comments on Internal Controls**

The current Audit Report brings to light a series of discrepancies consistently observed by Audit over time. These recurring issues indicate potential structural problems, possibly stemming from an inadequate supervisory framework and flawed internal control system.

Many instances of serious non-compliance of rules and regulations were noticed and reported in this Audit Report. These instances, *inter alia*, include misappropriation of public funds, irregularities pertaining to payment of inadmissible allowances, cash payments through Drawing and Disbursing Officers (DDOs) and poor maintenance of record etc. Lack of trained staff and accountability mechanism in DHAs are major reasons for weak internal controls.

This Audit Report includes a dedicated note at the end of each audit para intended to assist the department in recognizing and addressing recurring observations.

#### **f) Key Audit Findings of the Report**

- i. Misappropriation of Rs 297.218 million was pointed out in fifteen (15) cases.<sup>1</sup>
- ii. Human Resource / employees related irregularities amounting to Rs 465.567 million were observed in fifty-one (51) cases.<sup>2</sup>
- iii. Procurement related irregularities amounting to Rs 1,623.455 million were noticed in seventy-three (73) cases.<sup>3</sup>

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<sup>1</sup> Para 5.4.1, 9.4.1-10, 12.4.1, 17.4.1-2, 19.4.1

<sup>2</sup> Para 2.4.1-5, 3.4.1-4, 4.4.1-3, 5.4.2-4, 6.4.1-3, 7.4.1-2, 8.4.1, 9.4.11-16, 10.4.1-2, 11.4.1, 12.4.2, 13.4.1-3, 14.4.1, 15.4.1-6, 16.4.1-2, 17.4.3-6, 18.4.1, 19.4.2, 20.4.1-2

- iv. Poor contract management involving an amount of Rs 58.582 million was pointed out in seven (07) cases.<sup>4</sup>
- v. Issues of value for money and service delivery involving an amount of Rs 464.784 million were noticed in eleven (11) cases.<sup>5</sup>
- vi. Internal control weaknesses of Rs 1,425.892 million were observed in forty-four (44) cases.<sup>6</sup>

**g) Recommendations**

- i. Disciplinary action must be initiated for fixing the responsibility in cases of misappropriation, loss and fraudulent / irregular payments.
- ii. Financial controls need to be strengthened to stop payment of inadmissible allowances to the officers / officials. Moreover, sanctioned strength of the offices working under the administrative control of the respective DHAs needs to be updated in SAP/HR.
- iii. Chief Executive Officers (CEOs) need to improve the monitoring and financial control mechanisms in order to avoid misprocurements and financial irregularities.
- iv. Action needs to be taken against officers for not implementing clauses of contracts in true letter and spirit.
- v. Service delivery needs to be improved to provide maximum benefits to the local population.
- vi. Management needs to focus on reinforcing internal controls in order to avoid recurrence of similar irregularities every year.

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<sup>3</sup> Para 2.4.6, 3.4.5-7, 4.4.4-5, 5.4.5-6, 6.4.4-5, 7.4.3-6, 8.4.2-7, 9.4.17-19, 10.4.3, 11.4.2, 12.4.3-11, 13.4.4-11, 14.4.2-7, 15.4.7-15, 16.4.3-7, 17.4.7-9, 18.4.2-4, 19.4.3.5, 20.4.3-4

<sup>4</sup> Para 13.4.12-13, 14.4.8, 15.4.16-18, 16.4.8

<sup>5</sup> Para 9.4.20-21, 11.4.3, 12.4.12, 16.4.9-11, 17.4.10, 19.4.6-8

<sup>6</sup> Para 2.4.7-8, 3.4.8, 5.4.7, 6.4.6, 7.4.7, 8.4.8-11, 9.4.22, 10.4.4-6, 11.4.4-8, 12.4.13, 13.4.14-17, 14.4.9-12, 15.4.19, 16.4.12-17, 17.4.11-15, 19.4.9-10, 20.4.5-6



# **CHAPTER 1**

## **PUBLIC FINANCIAL MANAGEMENT**

### **Introduction**

DHAs were established on 01.01.2017 under Punjab Local Government (PLG) Act 2013 in thirty-six (36) districts of Punjab. The purpose was to provide better health facilities to the local community. DHAs are corporate bodies having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in their names.

According to Section 17(6) of PLG Act 2013, the Chairman and the CEO shall be personally responsible to ensure that business of the Authority is conducted proficiently, in accordance with law and to promote the objectives of the Authority. As per Section 92(3) of PLG Act 2013, the CEO shall be the PAO and shall perform such functions as are mentioned in this Act. The major functions of DHA are as under:

- establish, manage and supervise primary and secondary healthcare facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of healthcare on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Healthcare Commission.

## Resource Mobilization

DHAs of Punjab, like previous year, relied on the share / grants received through Provincial Finance Commission (PFC) during FY 2022-23 to meet the administrative and operating expenses. The table given below shows that out of total receipts of DHAs, PFC share consisted of 99 percent during FY 2022-23 which remained same as was during FY 2021-22.

| Description             | Rs in million     |        |                   |        |
|-------------------------|-------------------|--------|-------------------|--------|
|                         | 2022-23           |        | 2021-22           |        |
|                         | Amount            | %      | Amount            | %      |
| Tax Revenue             | -7.406            | 0.012  | 19.030            | 0.034  |
| Non-Tax Revenue         | 61,803.444        | 99.206 | 55,188.389        | 99.026 |
| • Share of PFC / Grants |                   |        |                   |        |
| • Other receipts        | 502.112           | 0.806  | 523.811           | 0.940  |
| <b>Total</b>            | <b>62,298.150</b> |        | <b>55,731.230</b> |        |

**Source:** Financial statements for the FY 2022-23

An overall view of budget and expenditure for the FY 2022-23 is given in the table below, whereas, district wise detail of budget and expenditure is placed at **Annexure-B**.

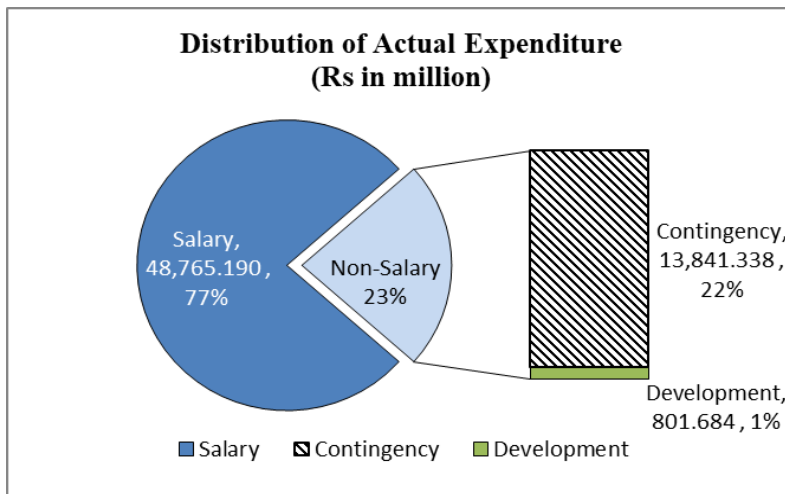
| Description  | Rs in million     |                   |                   |                   |                   |                        |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
|              | Original Grant    | Suppl. Grant      | Surrender         | Final Grant       | Actual Exp.       | Savings (-) Excess (+) |
| Salary       | 56,768.586        | 6,960.411         | 11,777.680        | 51,951.317        | 48,765.190        | -3,186.127             |
| Non Salary   | 16,711.487        | 3,365.112         | 4,606.686         | 15,469.913        | 13,841.338        | -1,628.575             |
| Development  | 1,472.601         | 895.008           | 309.865           | 2,057.744         | 801.684           | -1,256.060             |
| <b>Total</b> | <b>74,952.674</b> | <b>11,220.531</b> | <b>16,694.231</b> | <b>69,478.974</b> | <b>63,408.212</b> | <b>-6,070.762</b>      |

**Source:** Appropriation accounts for the FY 2022-23

The surrender of budget in excess of supplementary grants and overall savings of Rs 6,070.762 million, which comes to 9% of final grant, showed that supplementary grants were provided without considering the actual demands during the FY 2022-23.

Audit also noticed that material payments were made from A/C-VI of DHA without valid authorization by a duly authorized Administrator during FY 2022-23. Administrators were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017 under Section 30(3) of the PLG Act 2013. However, the period of appointment under above notification lapsed on 31-12-2018.

The breakup of the total expenditure incurred by DHAs is illustrated in the following graph. Major portion of expenditure was incurred on salary which was 77% of the total expenditure, whereas, contingency and development expenditure was 22% and 1% of the total expenditure, respectively.



Out of total non-salary expenditure of Rs 14,643.022 million, an amount of Rs 5,710.779 million (39%) was incurred during the month of June 2023 indicating weak financial management.

Revenue receipts of DHAs fell short of the budgeted targets. Unpredictability of PFC shares and other grants coupled with capacity issues of budget and finance wings of DHAs forced the management to prepare unjustified and unrealistic estimates of receipts.

Revenue expenditure constituted 99% of total expenditure incurred during FY 2022-23. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment was 78% of revenue expenditure, whereas, non-salary was 22%.

DHAs raised accruals by retaining an amount of Rs 30.797 million on account of General Provident Fund, Group Insurance, Benevolent Fund, Income Tax and General Sales Tax (GST) during the FY 2022-23. This practice overstated the cash closing balance of DHAs as given in the following table:

| <b>Rs in million</b>                         |                    |                                    |
|--|--------------------|------------------------------------|
| <b>Cash closing balance as on 30.06.2023</b> | <b>Liabilities</b> | <b>Actual cash closing Balance</b> |
| 6,048.031                                    | 30.797             | 6,017.234                          |

**Source:** Financial statements for the FY 2022-23

Appropriation accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual revenue and capital expenditure on various specified services vis-à-vis those authorized by the Administrator. Appropriation accounts, thus, facilitate in managing finances and budgetary provisions, therefore, these are complementary to the finance accounts.

Audit of appropriation accounts seeks to ascertain whether the expenditure actually incurred under the grant/head of account is within the authorization and also spent on the purposes authorized. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions. During financial attest audit of appropriation accounts and financial statements of DHAs for the FY 2022-23, audit emphasized on the following matters:

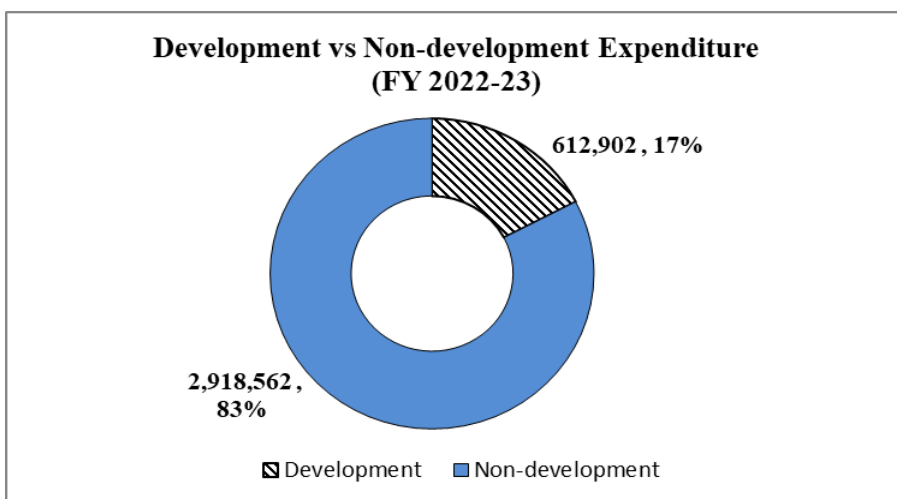
- a) DHA Kasur wrongly booked Rs 631.583 million to the function 076101-Administration resulting in understatement of expenditure of function 073301-Mother and Child Health;
- b) DHA Gujranwala made irregular payment of arrears of Non-Practicing Allowance (NPA) of Rs 3.140 million through off-cycle. NPA was paid from back dates;
- c) DHA Sialkot made payment of Rs 8.557 million to the DDOs instead of vendor on account of non-salary budget in violation of government directions;
- d) In DHA Hafizabad there was difference of Rs 21.446 million under the receipts head C02&C03 between Finance Account and Receipts Statements, and
- e) DHA Attock wrongly booked liquidated damages of Rs 3.009 million under head Income Tax deducted from Supplier instead of C-02866-Health Recoveries of Overpayment.

### **Medium Term Development Framework**

The development and non-development expenditure incurred by Government of the Punjab for the FY 2022-23 is illustrated in the following table and graph:

| <b>Rs in million</b> |                        |                     |                    |
|----------------------|------------------------|---------------------|--------------------|
| <b>Description</b>   | <b>Original Budget</b> | <b>Final Budget</b> | <b>Expenditure</b> |
| Development          | 710,850                | 651,979             | 612,902            |
| Non-development      | 2,390,541              | 2,993,949           | 2,918,562          |
| <b>Total</b>         | <b>3,101,391</b>       | <b>3,645,928</b>    | <b>3,531,464</b>   |

**Source:** Appropriation accounts of Government of Punjab for the FY 2022-23



The sector-wise percentage of development expenditure is given in the following table:

**Rs in million**

| Department   | Appropriation  | Expenditure    | Expenditure (%) |
|--------------|----------------|----------------|-----------------|
| C&W          | 279,241        | 275,385        | 45              |
| Health       | 85,936         | 84,663         | 14              |
| Education    | 31,626         | 31,019         | 5               |
| HUD & PHE    | 75,919         | 74,876         | 12              |
| Irrigation   | 18,324         | 15,376         | 3               |
| Agriculture  | 15,322         | 13,592         | 2               |
| Others       | 145,611        | 117,991        | 19              |
| <b>Total</b> | <b>651,979</b> | <b>612,902</b> | <b>100</b>      |

**Source:** Appropriation accounts of Government of Punjab for the FY 2022-23

The above table shows that four sectors covered 76% of the spending which were: Communication & Works 45%, Health 14%, Education 5% and Housing Urban Development & Public Health Engineering 12%.

The health sector is further categorized into Specialized Healthcare & Medical Education (SH&ME) and Primary & Secondary Healthcare (P&SHC) departments. P&SHC is the administrative department of DHAs in terms of Rule 2(1)(a) of Punjab District Authorities (Delegation of Financial Powers) Rules 2017. Out of total expenditure of 19 DHAs, 1% was incurred on development activities as given below:

**Rs in million**

| Description                 | Amount            | % age      |
|-----------------------------|-------------------|------------|
| Non-development expenditure | 62,606.528        | 99%        |
| Development expenditure     | 801.684           | 1%         |
| <b>Total</b>                | <b>63,408.212</b> | <b>100</b> |

**Source:** Appropriation accounts of DHAs for the FY 2022-23

The table below shows original and final development grants allocated to 19 DHAs during the FY 2021-22 and FY 2022-23. The final development grant increased by almost 100% from Rs 1,031.996 million in FY 2021-22 to Rs 2,057.747 million in FY 2022-23.

**Rs in million**

| Sr. No.      | Name of District | FY 2021-22     |                  | FY 2022-23       |                  |
|--------------|------------------|----------------|------------------|------------------|------------------|
|              |                  | Original       | Final Grant      | Original         | Final Grant      |
| 1            | Gujranwala       | 40.020         | 42.452           | 34.715           | 29.834           |
| 2            | Gujrat           | 13.584         | 17.668           | 75.305           | 342.900          |
| 3            | Hafizabad        | 18.519         | 20.951           | 17.896           | 52.215           |
| 4            | Mandi Bahauddin  | 51.507         | 355.892          | 350.375          | 378.820          |
| 5            | Narowal          | 6.914          | 6.914            | 97.188           | 150.918          |
| 6            | Sialkot          | 2.192          | 2.192            | 10.527           | 37.649           |
| 7            | Kasur            | 1.171          | 2.643            | 35.897           | 38.579           |
| 8            | Lahore           | 7.378          | 7.378            | 29.281           | 36.394           |
| 9            | Nankana Sahib    | 8.233          | 8.233            | 9.137            | 12.888           |
| 10           | Okara            | 28.444         | 28.444           | 215.669          | 219.311          |
| 11           | Sheikhupura      | 13.935         | 13.935           | 33.684           | 65.003           |
| 12           | Attock           | 8.030          | 11.666           | 0.960            | 6.180            |
| 13           | Chakwal          | 395.501        | 395.501          | 88.378           | 93.921           |
| 14           | Jhelum           | 10.668         | 10.668           | 1.472            | 3.226            |
| 15           | Rawalpindi       | 71.424         | 71.424           | 283.085          | 177.309          |
| 16           | Bhakkar          | 25.275         | 25.275           | 138.169          | 137.993          |
| 17           | Khushab          | 1.472          | 1.472            | 38.180           | 251.782          |
| 18           | Mianwali         | 3.859          | 3.859            | 3.359            | 3.359            |
| 19           | Sargodha         | 5.429          | 5.429            | 9.324            | 19.466           |
| <b>Total</b> |                  | <b>713.555</b> | <b>1,031.996</b> | <b>1,472.601</b> | <b>2,057.747</b> |

**Source:** SAP data for FY 2021-22 and appropriation accounts for FY 2022-23

The following table shows development expenditure incurred during FY 2021-22 and FY 2022-23 on development schemes executed

during the two financial years. It can be seen that expenditure increased from by Rs 383.415 million in FY 2022-23. The major increase was seen in DHA Khushab where development expenditure increased from Rs 1.126 million to Rs 255.989 million, whereas, in DHA Chakwal, it decreased from Rs 318.961 million to Rs 93.921 million.

**Rs in million**

| Sr. No.      | Name of District | FY 2021-22     |                | FY 2022-23     |                |
|--------------|------------------|----------------|----------------|----------------|----------------|
|              |                  | No. of Schemes | Expenditure    | No. of Schemes | Expenditure    |
| 1            | Gujranwala       | 11             | 11.973         | 7              | 6.244          |
| 2            | Gujrat           | 6              | 1.267          | 14             | 32.241         |
| 3            | Hafizabad        | 3              | 8.677          | 4              | 33.714         |
| 4            | Mandi Bahauddin  | 11             | 1.282          | 18             | 12.499         |
| 5            | Narowal          | 2              | 6.755          | 4              | 9.152          |
| 6            | Sialkot          | 2              | 1.620          | 4              | 8.530          |
| 7            | Kasur            | 2              | 0              | 1              | 4.962          |
| 8            | Lahore           | 1              | 1.638          | 2              | 22.350         |
| 9            | Nankana Sahib    | 1              | 1.632          | 2              | 12.886         |
| 10           | Okara            | 2              | 27.006         | 2              | 98.575         |
| 11           | Sheikhupura      | 2              | 1.807          | 2              | 2.659          |
| 12           | Attock           | 3              | 9.954          | 2              | 6.178          |
| 13           | Chakwal          | 2              | 318.961        | 2              | 93.921         |
| 14           | Jhelum           | 2              | 1.260          | 1              | 3.226          |
| 15           | Rawalpindi       | 9              | 16.858         | 9              | 176.284        |
| 16           | Bhakkar          | 1              | 1.380          | 2              | 9.489          |
| 17           | Khushab          | 2              | 1.146          | 3              | 255.989        |
| 18           | Mianwali         | 2              | 3.440          | 1              | 2.650          |
| 19           | Sargodha         | 2              | 1.613          | 1              | 10.135         |
| <b>Total</b> |                  | <b>66</b>      | <b>418.269</b> | <b>81</b>      | <b>801.684</b> |

**Source:** SAP data for FY 2021-22 and appropriation accounts for FY 2022-23

The data presented in the above tables indicates serious inadequacies in the initial planning and resource allocation. The discrepancies underscore the necessity for an in-depth analysis of the planning process within DHAs. Identifying and understanding inconsistencies in the planning phase is crucial for enhancing the effectiveness of future development initiatives.

The existing situation warrants a thorough analysis that delves into the intricacies of the planning process. This examination is vital for understanding the factors that contribute to deviations in budgetary allocations and their corresponding utilization. Identifying the root causes of these discrepancies is essential for refining the planning framework and ensuring a more accurate alignment between set targets and actual outcomes.



## CHAPTER 2

### DISTRICT HEALTH AUTHORITY GUJRANWALA

#### 2.1 Introduction

a) There are 25 formations in DHA Gujranwala out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations was Rs 1,678.985 million and Rs 24.137 million respectively, out of which 34% expenditure and 45% receipts were audited.

#### Audit Profile of DHA Gujranwala

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Gujranwala         | 25               | 04      | 577.235             | 10.906           |
| 2             | Assignment Acs/SDA     | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Gujranwala was Rs 4,591.634 million and supplementary grant was Rs 708.931 million for the FY 2022-23. An amount of Rs 1,006.319 million was surrendered and final budget was Rs 4,294.246 million. Management incurred an expenditure of Rs 3,456.408 million resulting in saving of Rs 837.838 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                |                  |                  |                  |                         |
|---------------|------------------|----------------|------------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant    | Surrender        | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 3,539.600        | 640.619        | 861.410          | 3,318.809        | 2,998.171        | -320.638                |
| Non-Salary    | 1,017.319        | 63.993         | 135.709          | 945.603          | 451.993          | -493.610                |
| Development   | 34.715           | 4.319          | 9.200            | 29.834           | 6.244            | -23.590                 |
| <b>Total</b>  | <b>4,591.634</b> | <b>708.931</b> | <b>1,006.319</b> | <b>4,294.246</b> | <b>3,456.408</b> | <b>-837.838</b>         |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 4,473.050          | 2,942.925          | -1,530.125                     | 34                     |
| 2022-23               | 4,294.246          | 3,456.408          | -837.838                       | 20                     |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 4% decrease in budget allocation and 17% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 837.838 million during FY 2022-23 which is 20% of budget.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Gujranwala for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 4,439,971      | 4,372,266           |
| 2              | Indoor Patients                             | 85,932         | 79,991              |
| 3              | Surgical Cases                              | 92,556         | 87,709              |
| 4              | Cardiac Coronary Unit                       | 5,253          | 5,552               |
| 5              | Diagnostic Services (Laboratory, Radiology) | 102,227        | 98,524              |
| 6              | Family Planning Activities                  | 80,325         | 79,018              |
| 7              | Paeds                                       | 155,831        | 151,766             |
| 8              | Surgery                                     | 64,796         | 65,787              |
| 9              | TB Chest Treatments                         | 1,499          | 1,200               |
| 10             | Free Medicines to Patients                  | 4,444,650      | 4,392,244           |

**Source:** DHIS dashboard of DHA Gujranwala

#### ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Gujranwala lagged behind in treating target number of patients

in case of outdoor, indoor, surgical, diagnostic services and TB cases during FY 2022-23.

## 2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 46.169 million were raised in this report during current audit of DHA Gujranwala. This amount also includes recoveries of Rs 42.340 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

|              |  | Rs in million                         |
|--------------|--|---------------------------------------|
| Sr. No.      | Classification                               | Amount placed under audit observation |
| 1            | Non-production of record                     | -                                     |
| 2            | Fraud, embezzlement, and misappropriation    | -                                     |
| <b>3</b>     | <b>Irregularities:</b>                       |                                       |
| A            | HR/Employees related irregularities          | 36.374                                |
| B            | Procurement related irregularities           | 4.459                                 |
| C            | Management of accounts with commercial banks | -                                     |
| 4            | Value for money and service delivery issues  | -                                     |
| 5            | Others                                       | 5.336                                 |
| <b>Total</b> |  | <b>46.169</b>                         |

## 2.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 18           | Convened               |
| 2       | 2018-19    | 18           | Not convened           |
| 3       | 2019-20    | 11           |                        |
| 4       | 2020-21    | 12           |                        |
| 5       | 2021-22    | 09           |                        |
| 6       | 2022-23    | 08           |                        |

## 2.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 2.4.1 Inadmissible payment of Health Sector Reform Allowance - Rs 3.129 million

According to Health Department letter No. PMU/PHSRP/G-1.06/61/270-340 dated 16.03.2007, Health Sector Reform Allowance (HSRA) will not be admissible to any doctor, para-medical & other staff whether regular or on contract, posted in RHC/BHU and performing duties somewhere else. Further, according to letter No. PO (P&E-I)19-113/2004 dated 13.04.2017 of Finance Department, Government of the Punjab, HSRA will be given to the staff, posted at other than less attractive THQ hospitals, only to Medical Officer @ Rs 5,000, Women Medical Officer @ Rs 6,000 and specialists @ Rs 15,000.

During audit of DHA Gujranwala for the FY 2022-23, it was observed that HSRA was being paid to 91 employees despite the fact that they were posted at other than Rural Health Centers (RHCs), Basic Health Units (BHUs) and THQ hospitals. This resulted in inadmissible payment of HSRA of Rs 3.129 million.

| <b>Rs in million</b> |                           |                         |               |
|----------------------|---------------------------|-------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of formation</b>  | <b>No. of employees</b> | <b>Amount</b> |
| 1                    | CEO DHA, Gujranwala       | 79                      | 2.697         |
| 2                    | MS THQ Hospital Wazirabad | 12                      | 0.432         |
| <b>Total</b>         |                           | <b>91</b>               | <b>3.129</b>  |

Audit held that inadmissible payment of HSRA worth Rs 3.129 million was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that in light of Government of the Punjab, LG&CD letter No. LCS(Health)-Gen(84)/76 dated 20-11-2007 these employees were working at Rural Dispensaries of Zila Council / Municipal Dispensaries and entitled to draw HSRA. The reply was not acceptable because no such clarification was produced by the department.

DAC in its meeting held on 7<sup>th</sup> December 2023 did not accept the stance of management and directed to recover the HSRA from the concerned employees. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 6 & 34]

## 2.4.2 Unjustified drawl of pay and allowances during Extra Ordinary Leave - Rs 1.147 million

According to Rule 9 of Punjab Leave Rules 1981, pay & allowances are not admissible during Extra Ordinary Leave (EOL).

During audit of THQ Hospital Wazirabad for the FY 2022-23, it was observed that following 07 doctors remained on EOL but were paid full pay and allowances during the leave period. This resulted in unjustified payment of Rs 1.147 million.

| Rs in million          |             |              |                      |              |
|------------------------|-------------|--------------|----------------------|--------------|
| Name                   | Designation | Personal No. | Period               | Amount       |
| Dr. Sabreen Fatima     | WMO         | 32167011     | 11-07-22 to 08-09-22 | 0.176        |
|                        |             |              | 05-06-23 to 31-08-22 | 0.241        |
| Dr. Usman Babar        | MO          | 32145361     | 14-07-22 to 11-09-22 | 0.180        |
|                        |             |              | 16-01-23 to 14-02-23 | 0.069        |
| Dr. Ikrama Bin Manzoor | MO          | 32204391     | 31-05-23 to 06-07-23 | 0.165        |
|                        |             |              | 29-11-22 to 19-12-22 | 0.088        |
| Dr. Usman Badar        | MO          | 31872033     | 29-03-23 to 11-05-23 | 0.196        |
| Dr. Aqsa Khan          | WMO         | 32165596     | 15-05-23 to 03-06-23 | 0.032        |
| <b>Total</b>           |             |              |                      | <b>1.147</b> |

Audit held that unjustified drawl of pay and allowances during EOL worth Rs 1.147 million was made due to weak internal controls

The matter was reported to the PAO in November 2023. The department replied that change forms have been submitted to DAO for recovery.

DAC in its meeting held on 7<sup>th</sup> December 2023 directed for recovery and conducting an inquiry regarding payment during the leave period. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 40]

## 2.4.3 Non-deduction of conveyance allowance during leave period - Rs 4.018 million

According to Rule 1.15 of Punjab Travelling Allowance (PTA) Rules 1976, conveyance allowance is not admissible during leave.

During audit of DHA Gujranwala for the FY 2022-23, it was observed that conveyance allowance of 321 employees was not deducted during leave. This resulted in overpayment of conveyance allowance of Rs 4.018 million.

| <b>Rs in million</b> |                              |                         |               |
|----------------------|------------------------------|-------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of formations</b>    | <b>No. of employees</b> | <b>Amount</b> |
| 1                    | CEO DHA, Gujranwala          | 155                     | 1.925         |
| 2                    | THQ Hospital Noshehra Virkan | 24                      | 0.658         |
| 3                    | THQ Hospital Kamoke          | 61                      | 0.515         |
| 4                    | THQ Hospital Wazirabad       | 81                      | 0.920         |
| <b>Total</b>         |                              | <b>321</b>              | <b>4.018</b>  |

Audit held that non-deduction of conveyance allowance during leave period was due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that recovery from all concerned officers / officials had been started.

DAC in its meeting held on 7<sup>th</sup> December 2023 directed for complete recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2021-22 and 2022-23 vide para number 2.4.1.1.2 and 2.4.4 having financial impact of Rs 13.517 million and Rs 8.088 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 04, 22, 35 & 51]

#### **2.4.4 Unauthorized payment of pay & allowances to employees - Rs 20.030 million**

According to Part-I Vol-I Rule 8.16 of Punjab Civil Servant (PCS) Rules 1976, a government servant who absents himself from duty without permission of the competent authority is liable to have his absence treated as absence from duty without leave.

During audit of DHA Gujranwala for the FY 2022-23, it was observed that 101 employees of following formations remained absent from duty without prior approval of the competent authority. The employees proceeded on leave upon submission of leave applications which were later on regretted by the competent authority. This resulted in

unauthorized payment of pay and allowances worth Rs 20.030 million for absence period without leave.

| <b>Rs in million</b> |                              |                         |               |
|----------------------|------------------------------|-------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of formation</b>     | <b>No. of employees</b> | <b>Amount</b> |
| 1                    | THQ Hospital Noshehra Virkan | 01                      | 0.469         |
| 2                    | THQ Hospital Kamoke          | 47                      | 8.632         |
| 3                    | THQ Hospital Wazirabad       | 53                      | 10.929        |
| <b>Total</b>         |                              | <b>101</b>              | <b>20.030</b> |

Audit held that unauthorized payment of pay and allowances was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that leaves of all the employees were forwarded to the competent authority. Reply of the department was not tenable as leaves were not sanctioned by the competent authority.

DAC in its meeting held on 7<sup>th</sup> December 2023 directed to recover the amount. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 23, 36 & 52]

#### **2.4.5 Inadmissible payment of NPA to doctors working on the administrative posts - Rs 8.050 million**

According to Finance Department Letter No. FD.SR-1/6-4/2019 dated 05.04.2021, NPA is not admissible to the doctors working in P&SHC and SH&ME departments serving on administrative posts. The same facility has not been extended to the doctors working on administrative posts in other administrative departments.

During audit of DHA Gujranwala for the FY 2022-23, it was observed that an amount of Rs 8.050 million on account of NPA was paid to ten (10) doctors serving on administrative posts for the period from 5<sup>th</sup> April 2021 to 31<sup>st</sup> August 2023 in violation of the instructions of the Finance Department. This resulted in inadmissible payment of NPA of Rs 8.050 million.

Audit held that inadmissible payment of NPA on the administrative posts was due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the matter had been taken up with the higher authorities. The reply was not tenable as no document was produced regarding admissibility of NPA on administrative posts.

DAC in its meeting held on 7<sup>th</sup> December 2023 did not accept the reply and directed to recover the inadmissible allowance at the earliest. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 10]



## **B) Procurement related irregularities**

### **2.4.6 Irregular purchase of medicines from general order suppliers - Rs 4.459 million**

According to Clause 8 of key considerations and operational guidelines for Local Purchase (LP) of medicines circulated vide letter No. SO(HP)12-02/2022 dated 29.6.2022 by the Secretary P&SHC department Lahore, Petty Purchases / Petty Purchases through quotation will be made through manufacturer/ authorized distributor/ authorized agents/ Pharmacy (Form-9) having valid Centralized Drug Sales License (CDSL).

During audit of THQ Hospitals Kamonke and Nowshera Virkan for the FY 2022-23, it was observed that management incurred Rs 4.459 million on local purchase of medicines through quotations from the traders and medical stores not registered on Form-9 and having valid CDSL. This resulted in irregular purchase of LP medicine through quotations worth Rs 4.459 million.

Audit held that irregular local purchase of medicine through quotations from general order suppliers was due to weak managerial and financial controls.

The matter was reported to the PAO in November 2023. The department replied that medicines were purchased after following tendering process. The reply of the department was not accepted because the above condition of the guidelines was ignored.

DAC in its meeting held on 7<sup>th</sup> December 2023 directed to probe the matter along with fixing of responsibility upon the officer(s) at fault. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 26 & 57]

## **C) Others**

### **2.4.7 Overpayment to contingent paid staff - Rs 4.138 million**

According to Schedule of Wage Rate 2022, issued by the Finance Department, Government of the Punjab vide letter No. RO (Tech) FD2-2/2022 dated 15.07.2022 schedule of wage rate for unskilled labour is Rs 25,100 for (26 days) per month.

During audit of CEO DHA Gujranwala for the FY 2022-23, it was observed that an amount of Rs 4.138 million was paid to 391 contingent paid staff appointed as Sanitary Patrol on daily wages. The payment was made for 89 days @ Rs 28,628 / month instead of maximum monthly wage @ Rs 25,100 / month. As a result, every employee was paid an extra amount of Rs 3,528 / month than the admissible monthly wage rate causing a loss of Rs 4.138 million to the exchequer.

Audit held that overpayment to contingent paid staff was due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the staff was also deployed on Sundays. The reply was not tenable because contingent paid staff cannot be paid more than the maximum wage rate approved by the Finance Department.

DAC in its meeting held on 7<sup>th</sup> December 2023 directed to recover the overpaid amount along with probe by the department as contingent paid staff could not be paid more than the monthly wage rate prescribed by the Finance Department. No further progress was reported till finalization of this report.

Audit recommends implementation of the DAC's decision at the earliest.

[PDP No. 8]

### **2.4.8 Less deposit of parking and canteen fee and non-deposit of MLC fee - Rs 1.198 million**

According to Rule (1) Sub-Rule (2) of PLG (Auction of Collection Rights) Rules 2016, a local government may award contract, assign right to collect income on its behalf, to the contractor for the next or current financial year. According to the Punjab Sales Tax on Services (PSTS) Act 2012, PST @ 16% is required to be deducted from the service provider if services are listed in the Second Schedule of PSTS Act 2012.

During audit of THQ Hospital Wazirabad for the FY 2022-23, it was observed that management auctioned hospital canteen and parking

stand to below mentioned contractors. The contractors deposited less amount than was actually due. No action was taken against them by the management. Similarly, Medico-Legal Certificate (MLC) fee was collected but not deposited in the exchequer. This resulted in loss of Rs 1.198 million to the exchequer as detailed below:

**Rs in million**

| Contract         | Contractor     | Recoverable        |       |            | Total Due    | Amount deposited | Balance Due  |
|------------------|----------------|--------------------|-------|------------|--------------|------------------|--------------|
|                  |                | Installment Amount | PST   | Income Tax |              |                  |              |
|                  |                | A                  | B     | C          |              |                  |              |
| Hospital Canteen | Muhammad Asif  | 0.744              | N/A   | 0.074      | 0.818        | 0.558            | 0.260        |
| Parking Stand    | Syed & Company | 1.344              | 0.215 | 0.134      | 1.693        | 1.008            | 0.685        |
| MLC Fee          | MLC Department | 0.253              | N/A   | N/A        | 0.253        | Nil              | 0.253        |
| <b>Total</b>     |                |                    |       |            | <b>2.764</b> | <b>1.566</b>     | <b>1.198</b> |

Audit held that non-deposit of government fee was due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that a committee has been constituted to inquire the matter and recovery of the amount.

DAC in its meeting held on 7<sup>th</sup> December 2023 directed to probe the issue at CEO level and recover the amount from the concerned contractors / employees. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 41]

## CHAPTER 3

### DISTRICT HEALTH AUTHORITY GUJRAT

#### 3.1 Introduction

a) There are 27 formations in DHA Gujrat out of which audit of 06 formations was conducted. Total expenditure and receipt of these formations was Rs 1,883.427 and Rs 15.124 million respectively out of which 34% expenditure and 45% receipt were audited.

#### Audit Profile of DHA Gujrat

Rs in million

| Sr. No. | Description            | No. of Formations | Audited | Expenditure Audited | Receipts Audited |
|---------|------------------------|-------------------|---------|---------------------|------------------|
| 1       | DHA Gujrat             | 27                | 06      | 640.364             | 6.806            |
| 2       | Assignment Acs/SDAs    | -                 | -       | -                   | -                |
| 3       | Foreign Aided Projects | -                 | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Gujrat was Rs 3,047.010 million and supplementary grant was Rs 787.596 million for the FY 2022-23. An amount of Rs 285.160 million was surrendered and final budget was Rs 3,549.446 million. Management incurred an expenditure of Rs 3,148.232 million resulting in saving of Rs 401.214 million. In case of development, actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million

| Description  | Original Grant   | Supp. Grant    | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
|--------------|------------------|----------------|----------------|------------------|------------------|-------------------------|
| Salary       | 2498.241         | 244.958        | 29.545         | 2,713.650        | 2,482.084        | -231.57                 |
| Non-Salary   | 473.464          | 275.046        | 255.615        | 492.900          | 633.907          | 141.012                 |
| Development  | 75.305           | 267.592        | 0              | 342.900          | 32.241           | -310.656                |
| <b>Total</b> | <b>3,047.010</b> | <b>787.596</b> | <b>285.160</b> | <b>3,549.446</b> | <b>3,148.232</b> | <b>-401.214</b>         |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 2,727.921          | 2,619.512          | -108.410                       | 4                      |
| 2022-23               | 3,549.446          | 3,148.232          | -401.214                       | 11                     |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 30% increase in budget allocation and 20% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 401.214 million during FY 2022-23 which is 11% of budget.

### **c) Sectoral Analysis**

#### **i. Analysis of Targets and Achievements**

There are ten (10) qualitative indicators set by P&SHC department for DHA Gujrat for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 5,500,000      | 5,295,416           |
| 2              | Indoor Patients                             | 250,000        | 245,888             |
| 3              | Surgical Cases                              | 50,000         | 49,859              |
| 4              | Cardiac Coronary Unit                       | 0              | 0                   |
| 5              | Diagnostic Services (Laboratory, Radiology) | 750,000        | 898,550             |
| 6              | Family Planning Activities                  | 120,000        | 100,639             |
| 7              | Paeds                                       | 300,000        | 315,068             |
| 8              | Surgery                                     | 130,000        | 126,505             |
| 9              | TB Chest Treatments                         | 30,000         | 26,463              |
| 10             | Free Medicines to Patients                  | 4,500,000      | 4,254,046           |

**Source:** DHIS dashboard of DHA Gujrat

#### **ii. Service Delivery Issues**

Analysis of the achievements mentioned in the above table shows that DHA Gujrat lagged behind in treating target number of patients in

case of outdoor and indoor besides providing inadequate services on family planning activities during FY 2022-23.

### 3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 46.014 million were raised in this report during current audit of DHA Gujrat. This amount also includes recoveries of Rs 12.774 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

#### Overview of Audit Observations

| Rs in million |  |                                       |
|---------------|--|---------------------------------------|
| Sr. No.       | Classification                               | Amount placed under audit observation |
| 1             | Non-production of record                     | -                                     |
| 2             | Fraud, embezzlement, and misappropriation    | -                                     |
| <b>3</b>      | <b>Irregularities:</b>                       |                                       |
| A             | HR/Employees related irregularities          | 11.497                                |
| B             | Procurement related irregularities           | 33.003                                |
| C             | Management of accounts with commercial banks | -                                     |
| 4             | Value for money and service delivery issues  | -                                     |
| 5             | Others                                       | 1.514                                 |
| <b>Total</b>  |  | <b>46.014</b>                         |

### 3.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 08           | Convened               |
| 2       | 2018-19    | 08           | Not convened           |
| 3       | 2019-20    | 18           |                        |
| 4       | 2020-21    | 21           |                        |
| 5       | 2021-22    | 06           |                        |
| 6       | 2022-23    | 07           |                        |

### 3.4 AUDIT PARAS

#### A) Human Resource / Employees related irregularities

##### 3.4.1 Inadmissible payment of HSRA, HPA and Incentive Allowance to the deceased family - Rs 4.741 million

According to Finance Department's clarification No. FD.SR-I/3-13/2018 dated 07.10.2020 conveyance allowance, executive allowance, administrative allowance, science teaching allowance and other performance based allowances are not admissible in case of creation of Officer on Special Duty (OSD) posts for payment of emoluments to the families of deceased civil servants.

During audit of Trauma Center Lalamusa for the FYs 2021-23, it was observed that inadmissible HSRA, Health Professional Allowance (HPA) and incentive allowances were paid to the widow of a doctor who died during service on 27.06.2017. This resulted in overpayment of Rs 4.741 million as detailed below:

**Rs in million**

| Name of Employee | Personal Number | BS | Allowances | Monthly rate | No. of Months | Excess Payment |
|------------------|-----------------|----|------------|--------------|---------------|----------------|
| Sajid Mehmood    | 31645687        | 18 | Incentive  | 65,000       | 48            | 3.120          |
|                  |                 |    | HSRA       | 5,000        | 48            | 0.240          |
|                  |                 |    | HPA        | 28,762       | 48            | 1.381          |
| <b>Total</b>     |                 |    |            |              |               | <b>4.741</b>   |

Audit held that payment of HSRA, HPA and incentive allowance without admissibility was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that salary change form had been submitted to DAO for recovery.

DAC in its meeting held on 5<sup>th</sup> December 2023 directed to recover overpayment at the earliest. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 51]

### **3.4.2 Overpayment of pay and allowances due to non-fixation of pay - Rs 3.147 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud, misappropriation and shall be liable to make good that loss.

During audit of Major Shabbir Sharif Shaheed Hospital Kunjah for the FY 2022-23, it was observed that Dr. Akram Shehzad, Consultant Anesthetist (BS-18) and Dr. Amir Ejaz, Consultant Surgeon (BS-18) were initially appointed on adhoc basis in 2012 and 2016, respectively. Later on, both doctors were selected as consultants on regular basis w.e.f. 25.06.2018 and 04.07.2018 respectively. Audit observed that after regular selection, salaries of the doctors were fixed w.e.f their initial adhoc appointment in 2012 and 2016 respectively instead of initial basic pay of 2018. This resulted in overpayment of pay and allowances of Rs 3.147 million as detailed at **Annexure-C**.

Audit held that overpayment of pay and allowances was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that recovery had been started after fixation of pay and allowances.

DAC in its meeting held on 5<sup>th</sup> December 2023 directed to recover complete amount from concerned. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 35 & 38]

### **3.4.3 Unauthorized payment of salaries to terminated employees - Rs 2.045 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud, misappropriation and shall be liable to make good that loss.

During audit of CEO DHA Gujrat for the FY 2022-23, it was observed that services of nine (09) employees were terminated on different dates but their salaries were not stopped upon termination. This resulted in unauthorized payment of salaries amounting to Rs 2.045 million as detailed at **Annexure-D**.



Audit held that salaries were paid to the terminated staff due to weak internal and administrative controls.

The matter was reported to the PAO in November 2023. Department replied that letter had been written to the concerned DDOs for recovery.

DAC in its meeting held on 5<sup>th</sup> December 2023 directed to stop their salaries immediately and effect recovery within three months. No further progress was reported till finalization of this report.

Audit recommends early implementation of DAC's decision along with an inquiry to fix the responsibility on officer(s) at fault.

[PDP No. 1]

### 3.4.4 Unauthorized payment of NPA - Rs 1.564 million

According to order No. SO (N.D)2-26/2004(P.II) of Health Department, Government of Punjab, NPA is admissible only to those doctors who do not opt for private practice.

During audit of Major Shabbir Sharif Shaheed hospital Kunjah for the FY 2022-23, it was observed that seven (07) doctors were drawing NPA despite the fact that they were also doing private practice. As such, NPA was not admissible to them. This resulted in unauthorized payment of Rs 1.564 million as detailed below:

| Rs in million |                                  |    |                       |        |               |              |
|---------------|----------------------------------|----|-----------------------|--------|---------------|--------------|
| Sr. No.       | Name / Personnel No.             | BS | Job Title             | Rate   | No. of months | Total        |
| 1             | Ali Akbar Sial<br>(32129880)     | 18 | Consulting Physician  | 28,762 | 12            | 0.345        |
| 2             | Madia Qammar<br>(32143989)       | 18 | Pediatrician          | 28,762 | 1             | 0.029        |
| 3             | Aamir Hussain<br>(32172189)      | 18 | Consultant            | 28,762 | 12            | 0.345        |
| 4             | Hassan Mehmood<br>(31677893)     | 17 | Medical Officer       | 22,777 | 11            | 0.251        |
| 5             | Nimra Nasir<br>(32148856)        | 17 | Women Medical Officer | 22,777 | 12            | 0.273        |
| 6             | Ali Gohar Lodhi<br>(32177221)    | 17 | Medical Officer       | 22,777 | 4             | 0.091        |
| 7             | Dr. Anam Chaudhary<br>(32194747) | 18 | Consultant            | 28,762 | 8             | 0.230        |
| <b>Total</b>  |                                  |    |                       |        |               | <b>1.564</b> |

Audit held that unauthorized payment of NPA was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that letters were issued to the concerned doctors to deposit the overpayment.

DAC in its meeting held on 5<sup>th</sup> December 2023 directed to recover the amount within six months. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.  
[PDP No. 48]

## B) Procurement related irregularities

### 3.4.5 Irregular local purchase of medicine - Rs 23.947 million

According to Clause (iii) and (xxiv) of LP Guideline issued by Government of the Punjab, Health department vide letter No. SO(HP)12-02/2022 dated 29.06.2022, LP from registered pharmacy will be patient specific on day-to-day basis besides entering the details on manual LP register i.e. date of LP, indent / request number, details of medicine procured with brand name, batch number, manufacturer, expiry date, Maximum Retail Price (MRP), quantity demanded, quantity supplied & Goods Receipt Note (GRN).

During audit of following formations of DHA Gujrat for the FYs 2021-23, it was observed that the management purchased day-to-day medicine in bulk from LP vendors on MRP discount rates instead of patient specific day-to-day basis. If medicine were to be purchased in bulk it should be through open competitive bidding and not on MRP rates. This resulted in irregular local purchase of medicines worth Rs 23.947 million and loss to exchequer as retail price ought to be higher than bulk purchase. The detail is as under:

| <b>Rs in million</b>           |  |               |               |
|--------------------------------|--|---------------|---------------|
| <b>Health Facility</b>         | <b>Supplier</b>  | <b>Period</b> | <b>Amount</b> |
| THQ Hospital Sara-e-Alamgir    | Bin Dad Pharmacy<br>Kharian                            | 2022-23       | 3.646         |
| THQ Hospital Kharian           |  |               | 3.199         |
| MSSS Hospital Kunjah           | Sandal Surgical Gujrat                                 |               | 3.948         |
| Trauma Center Lalamusa         | Bilal Brother Pharmacy<br>New Mian Pharmacy            | 2021-23       | 6.258         |
| Tehsil Level Hospital Lalamusa | Sandal Surgical Gujrat<br>Boots International Pharmacy |               | 6.896         |
| <b>Total</b>                   |  |               | <b>23.947</b> |

Audit held that irregular purchase of LP medicine was made due to non-compliance of rules.

The matter was reported to the PAO in November 2023. The department replied that local purchase of medicines was made as per the LP Guidelines 2022. The medicine was purchased on demand of the authorized practitioners and issued to the patients accordingly. Reply of the department was not accepted as LP medicines were purchased in bulk on retail price.

DAC in its meeting held on 5<sup>th</sup> December 2023 directed to probe the matter for purchase of LP medicine in bulk quantity throughout the year. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 11, 23, 36, 52 & 62]

### **3.4.6 Non-supply of medicines and non-forfeiture of security - Rs 7.836 million**

According to purchase order No. 574 dated 12.05.2022, delivery period will be forty five (45) days + fifteen (15) days as grace period from the date of issuance of purchase order or earlier. Extension in delivery with penalty 0.067% per day after sixty (60) days shall be decided by the procuring agency on the formal request of the supplier. Furthermore, according to Rule 21(1)(a)(c) of Punjab Procurement Rules (PPR) 2014, a procuring agency may, for a specified period, debar a bidder or contractor from participating in any public procurement process of the procuring agency, if the bidder or contractor has consistently failed to perform his obligation under the contract or not performed the contract up to the mark.

During audit of various formations of DHA Gujrat for the FY 2022-23, it was observed that supply orders for Rs 7.836 million were issued to different suppliers during FY 2021-22. The suppliers did not supply the medicine after lapse of more than one year. The CEO DHA Gujrat neither forfeited the security nor processed blacklisting of these firms. Most of these contractors were again awarded rate contracts in the next financial year. This resulted in non-supply of medicine worth Rs 7.836 million to the poor patients and loss to exchequer by non forfeiting of security as detailed at **Annexure-E**.

Audit held that non-forfeiture of security and non-blacklisting was due to poor administrative and financial controls.

The matter was reported to the PAO in November 2023. Department replied that three reminders were issued to the suppliers for the supply of medicine but they failed to supply the medicine.

DAC in its meeting held on 5<sup>th</sup> December 2023 directed to initiate the process of blacklisting of the suppliers for non-supply of medicines. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 12, 24, 37, 53 & 63]

### 3.4.7 Irregular procurement of printing material without rate contract - Rs 1.220 million

According to Rule 12(1) of PPR 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified from time-to-time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned.

During audit of MS Tehsil Level Hospital Lalamusa for the FYs 2021-23, it was observed that the management requested the superintendent Government printing Press Punjab Lahore for printing of different items. In response, Controller Printing & Stationary Punjab Lahore replied that due to urgent/important and time limit jobs and due to non-availability of scanning system & classified printing facility the government printing press is not in a position to undertake and execute the job. The controller asked the department to get the job done from the referred firms for urgently execution of printing work by wrongly referring emergency/urgency clause 2q, 2ad & 59d (iii) of PPR 2014. Hence, management incurred an expenditure of Rs 1.220 million without calling tender in violation of PPR 2014, despite the fact that there was no urgency notified by the district or hospital authorities. Detail is as under:

| <b>Rs in million</b>    |                   |                          |                         |               |
|-------------------------|-------------------|--------------------------|-------------------------|---------------|
| <b>Name of Supplier</b> | <b>Doc. No.</b>   | <b>Posting Date</b>      | <b>G/L Description</b>  | <b>Amount</b> |
| Sabri & Company         | 206               | 23.08.2022               | OPD Ticket Pads         | 0.249         |
|                         | 186               | 18.06.2022               | OPD Ticket Pads         | 0.403         |
|                         | 177               | 25.05.2022               | Bed Head Tickets etc.   | 0.091         |
|                         | 203               | 08.04.2022               | Misc. Printing Material | 0.102         |
|                         | 144               | 25.02.2022               | Printing Material       | 0.038         |
|                         | 154               | 27.02.2022               | Indent Book             | 0.035         |
|                         | 143               | 03.12.2021               | Misc. Forms             | 0.045         |
|                         | 141               | 27.11.2021               | Indoor Register         | 0.065         |
|                         | 133<br>134<br>135 | 03.08.2021<br>11.07.2021 | Receipt Books           | 0.192         |
| <b>Total</b>            |                   |                          |                         | <b>1.220</b>  |

Audit held that irregular procurement without rate contract was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that direct purchase from M/s Sabri & Co. was made after NOC from Government Printing Press Punjab, Lahore. The reply was not accepted as Government Printing Press Punjab, Lahore could not fix rates and advice to issue supply orders to vendor of their own choice. If Government Printing Press Punjab, Lahore could not manage printing then the purchases must be made through open competition under PPR.

DAC in its meeting held on 5<sup>th</sup> December 2023 directed to refer the case to PPRA for clarification. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 66]

## C) Others

### 3.4.8 Non deduction of 5% repair charges of government residences - Rs 1.514 million

According to instructions contained in letter No. FD(M-I)1-15/82-P-I dated 15<sup>th</sup> January 2000 of Finance Department, Government of the Punjab (Monitoring Wing), the government servant who is allotted a government residence is not allowed to draw House Rent Allowance (HRA) and will have to pay house maintenance charges @ 5% of the basic pay.

During audit of Trauma Center Lalamusa for the FYs 2021-23, it was observed that 5% of basic pay as repair charges of Rs 1.514 million were not deducted from salaries of the officers / officials residing in official residences. This resulted in non-deduction of 5% repair charges of Rs 1.514 million as detailed at **Annexure-F**.

Audit held that 5% repair charges were not deducted from the employees due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that change forms had been submitted to DAO for recovery.

DAC in its meeting held on 5<sup>th</sup> December 2023 directed to recover the complete amount from concerned at the earliest. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 56]

## CHAPTER 4

### DISTRICT HEALTH AUTHORITY HAFIZABAD

#### 4.1 Introduction

a) There are 13 formations in DHA Hafizabad out of which audit of 03 formations was conducted. Total expenditure and receipt of these formations was Rs 1,280.191 million and Rs 9.300 million respectively out of which 27% expenditure and 40% receipt were audited.

#### Audit Profile of DHA Hafizabad

Rs in million

| Sr. No. | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
|---------|------------------------|------------------|---------|---------------------|------------------|
| 1       | DHA Hafizabad          | 13               | 03      | 347.888             | 3.720            |
| 2       | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3       | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Hafizabad was Rs 2,012.301 million and supplementary grant was Rs 168.408 million for the FY 2022-23. An amount of Rs 195.470 million was surrendered and final budget was Rs 1,985.239 million. Management incurred an expenditure of Rs 1,810.219 million resulting in saving of Rs 175.020 million. Actual expenditure was less than the original budget which indicated unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million

| Description  | Original Grant   | Supp. Grant    | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
|--------------|------------------|----------------|----------------|------------------|------------------|-------------------------|
| Salary       | 1458.709         | 80.53          | 142.672        | 1396.567         | 1326.35          | -70.217                 |
| Non-Salary   | 535.696          | 53.559         | 52.798         | 536.457          | 450.155          | -86.302                 |
| Development  | 17.896           | 34.319         | 0              | 52.215           | 33.714           | -18.501                 |
| <b>Total</b> | <b>2,012.301</b> | <b>168.408</b> | <b>195.470</b> | <b>1,985.239</b> | <b>1,810.219</b> | <b>-175.020</b>         |



The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 1,673.556          | 1,487.474          | -186.082                       | 11                     |
| 2022-23               | 1,985.239          | 1,810.219          | -175.020                       | 9                      |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 19% increase in budget allocation and 22% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 175.020 million during FY 2022-23 which is 9% of budget.

### c) **Sectoral Analysis**

#### i. **Analysis of Targets and Achievements**

There are ten (10) qualitative indicators set by P&SHC department for DHA Hafizabad for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 4,259,515      | 1,745,324           |
| 2              | Indoor Patients                             | 116,045        | 56,557              |
| 3              | Surgical Cases                              | 5,156          | 2,946               |
| 4              | Cardiac Coronary Unit                       | 11,702         | 15,694              |
| 5              | Diagnostic Services (Laboratory, Radiology) | 112,999        | 92,644              |
| 6              | Family Planning Activities                  | 68,530         | 26,994              |
| 7              | Paeds                                       | 41,532         | 58,847              |
| 8              | Surgery                                     | 5,156          | 2,946               |
| 9              | TB Chest Treatments                         | 5,330          | 8,830               |
| 10             | Free Medicines to Patients                  | 100            | 100                 |

**Source:** DHIS dashboard of DHA Hafizabad

## ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Hafizabad substantially lagged behind in treating target number of patients in case of outdoor, indoor and surgical besides providing inadequate services of diagnostic and family planning activities during FY 2022-23.

### 4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 84.392 million were raised in this report during current audit of DHA Hafizabad. This amount also out recoveries of Rs 7.208 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

#### Overview of Audit Observations

| Rs in million |  |                                       |
|---------------|--|---------------------------------------|
| Sr. No.       | Classification                               | Amount placed under audit observation |
| 1             | Non-production of record                     | -                                     |
| 2             | Fraud, embezzlement, and misappropriation    | -                                     |
| <b>3</b>      | <b>Irregularities:</b>                       |                                       |
| A             | HR/Employees related irregularities          | 9.967                                 |
| B             | Procurement related irregularities           | 74.425                                |
| C             | Management of accounts with commercial banks | -                                     |
| 4             | Value for money and service delivery issues  | -                                     |
| 5             | Others                                       | -                                     |
| <b>Total</b>  |  | <b>84.392</b>                         |

### 4.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 12           | Not convened           |
| 2       | 2018-19    | 19           |                        |
| 3       | 2019-20    | 30           |                        |
| 4       | 2020-21    | 12           |                        |
| 5       | 2021-22    | 29           |                        |
| 6       | 2022-23    | 11           |                        |

#### 4.4 AUDIT PARAS

##### A) Human Resource / Employees related irregularities

##### 4.4.1 Unjustified drawl of pay and allowances during EOL - Rs 4.049 million

According to Rule 9 of Punjab Leave Rules 1981, pay & allowances are not admissible during extra ordinary leave.

During audit of DHQ Hospital Hafizabad for the FY 2022-23, it was observed that 10 employees remained on extra ordinary leave but they were paid full salaries. This resulted in unjustified drawl of pay and allowances worth Rs 4.049 million during EOL. Detail is as under:

| Rs in million   |                    |             |            |              |
|-----------------|--------------------|-------------|------------|--------------|
| Name            | Designation        | Leave w.e.f | Leave To   | Recoverable  |
| Shah Nawaz      | Ward Attendant     | 08.05.2023  | 06.02.2025 | 0.157        |
| Nida Ayub       | Charge Nurse       | 13.10.2022  | 12.10.2023 | 0.191        |
| Kinza Zafar     | WMO                | 06.07.2022  | 31.08.2022 | 0.241        |
| Muhmad Waqas    | Medical Officer    | 15.08.2022  | 24.09.2022 | 0.116        |
| Nabeeda Shirazi | WMO- Trauma        | 01.07.2022  | 27.12.2022 | 0.475        |
| Zaryab Ali      | WMO                | 22.08.2022  | 01.11.2022 | 0.151        |
| Syed Ali Zunair | MEDICAL OFFICER    | 01.07.2022  | 03.06.2023 | 0.460        |
| Mehwish Farooq  | WMO                | 28.10.2022  | 11.10.2023 | 1.389        |
| Haider Ayaz     | Orthopedic Surgeon | 04.07.2022  | 03.07.2024 | 0.785        |
| Maryam          | Pediatrician       | 18.10.2022  | 04.12.2022 | 0.084        |
| <b>Total</b>    |                    |             |            | <b>4.049</b> |

Audit held that unjustified drawl of pay and allowances was due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that letters to all the concerned officers / officials regarding submission of their recoverable amount had been written.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to recover the overpaid amount from the concerned along with inquiry to fix the responsibility for payment during leave period. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 33]

#### **4.4.2 Unauthorized payment of pay & allowances to employees - Rs 3.160 million**

According to Part-I Vol-I Rule 8.16 of (PCS) Rules 1976, a government servant who absents himself from duty without permission of the competent authority is liable to have his absence treated as absence from duty without leave.

During audit of DHQ Hospital Hafizabad for the FY 2022-23, it was observed that 23 officers / officials remained absent from duty. The staff proceeded on leave upon submission of applications which were later on regretted by the competent authority. This resulted in unauthorized payment of pay and allowances of Rs 3.160 million during absent period.

Audit held that unauthorized drawl of pay and allowances was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that letters were issued to all the concerned officers / officials to submit the copy of sanctioned leaves. However department did not produce sanctioned leaves of the staff.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to inquire the matter and recover the pay and allowances if leaves were not sanctioned. No further progress was reported till the finalization of this report.

Audit recommends recovery of pay and allowances from the concerned employees besides fixing of responsibility on officers at fault.

[PDP No. 37]

#### **4.4.3 Un-authorized occupation of government residence - Rs. 2.758 million**

According to Letter No. EO(S&GAD)/Policy/2002-1942 dated 16.10.2002 of Government of the Punjab, S&GAD, 60% of basic pay is required to be charged as penal rent from the officials residing in government residences unauthorized.

During audit of THQ Hospital Pindi Bhattian Hafizabd for the FY 2022-23, it was observed that House No. 03 of Colony No. 01 of THQ Hospital was occupied by Dr. Asghar Ali Hanjra since January 2019 who retired as Additional Principal Medical Officer (APMO) in January 2019 without paying any rent. This resulted in financial loss to government on account of penal rent worth Rs 2.758 million as detailed below:

**Rs in million**

| <b>Period</b>          | <b>No of months</b> | <b>Basic pay BS 18</b> | <b>Penal rent @ 60%</b> | <b>Amount recoverable</b> |
|------------------------|---------------------|------------------------|-------------------------|---------------------------|
| July 2019 to June 2022 | 48                  | 95,750                 | 57,450                  | 2.758                     |

Audit held that government residence was occupied due to weak administrative controls.

The matter was reported to the PAO in November 2023. The department replied that the occupant of this residence had been issued notice to vacate this residence and pay pending payments.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to recover the penal rent from the occupant along with vacation of the residence. No further progress was reported till the finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 12]

## **B) Procurement related irregularities**

### **4.4.4 Irregular award of contract of Rs 66.822 million and irrational consumption of medical gases - Rs 25.472 million**

As per annexure-A of bidding document, the winning firm must have a distribution branch or point nearby the hospital to facilitate the hospital in case of any emergency.

During audit of DHQ Hospital Hafizabad for the FY 2022-23, it was observed that technical committee for purchase of medical gases rejected the bid of M/s Sharif Oxygen Ltd. due to non-availability of site office near hospital and contract was awarded to M/s Multan Chemicals. It was further observed that M/s Multan Chemicals also had no site office near hospital premises. Audit was of the view that by rejecting technical bid of M/s Sharif Oxygen Ltd. the procuring agency lost the opportunity of healthy competition.

Furthermore, the consumption record of medical gases revealed that in FY 2021-22, the total consumption of medical gases was 11,410 cylinders of 240 cft worth Rs 6.643 million but during FY 2022-23 this consumption was increased by 100% i.e. 23,645 cylinders of 240 cft & 350 cft worth Rs 23.472 million against almost same turnover of the patients. This created doubts of serious irregularities on purchase and consumption of medical gases. This resulted in irregular award of contract of Rs 66.822 million and irrational consumption of medical gases Rs 25.472 million.

Audit held that award of contract in a non-transparent manner and excess consumption of medical gases were due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that the contract for supply of medical gases for FY 2022-23 had been awarded to Multan Chemicals as per PPR 2014. Further, there was no difference between the consumption of oxygen cylinders of 2021-22 & 2022-23. No evidence was provided in support of the reply.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to inquire the matter by CEO. No further progress was reported till the finalization of this report.

Audit recommends to inquire the matter at appropriate level.

[PDP No. 40]

#### 4.4.5 Loss due to non-supply of bulk medicines - Rs 7.603 million

According to Sr. No. 07 of purchase order No.503/Med dated 13.12.2022, if the successful bidder fails to supply the goods as per orders within stipulated time / as per terms and conditions of the contract or if they try to withdraw / amend / revise their offer within the validity period, the offer shall stand canceled and the earnest money / call deposit / security deposit will be forfeited and the relevant goods will be purchased at the risk and cost of the bidder.

During audit of CEO DHA Hafizabad for the FY 2022-23, it was observed that two suppliers failed to supply the bulk medicines as per their contract. The health facilities purchased same items in local purchase at higher rates and Rs 7.603 million was paid in excess. Neither security was forfeited to compensate financial loss nor the defaulter firms blacklisted. This resulted in loss to the government to the tune of Rs 7.603 million as detailed below:

| Amount in Rs                                       |  |                  |               |                 |           |                  |
|--|--|------------------|---------------|-----------------|-----------|------------------|
| Sr. No.  | Generic Name                               | Ordered Quantity | Approved Rate | LP rates of DHQ | Rate Diff | Risk and Cost    |
|  |  | A                | B             | C               | D=C-B     | A x D            |
| <b>M/s MTI medical (Pvt.) Ltd, Lahore</b>          |  |                  |               |                 |           |                  |
| 1  | Azithromycin Susp 200mg/5ml                | 11,120           | 66.49         | 180             | 113.51    | 1,262,231        |
| 2  | Azithromycin Capsules/Tab 500mg            | 135,000          | 21.00         | 26              | 5.00      | 675,000          |
| 3  | Ceftriaxone (Sodium) Injection 1gm (I.V)   | 66,700           | 81.90         | 109             | 27.10     | 1,807,570        |
| 4  | Ceftriaxone (Sodium) Injection 250mg (I.V) | 34,100           | 48.90         | 69              | 20.10     | 685,410          |
| 5  | Iron Sucrose Injection 100mg/5ml           | 8,580            | 35.46         | 271             | 235.54    | 2,020,933        |
| 6  | Fluconazole Capsules 150mg                 | 1,840            | 18.50         | 126             | 107.50    | 197,800          |
| <b>M/s Wilshire Laboratories, Pvt. Ltd. Lahore</b> |  |                  |               |                 |           |                  |
| 7  | Cefixime Suspension 200mg/5ml              | 22,200           | 137.00        | 180             | 43.00     | 954,600          |
| <b>Total</b>                                       |  |                  |               |                 |           | <b>7,603,544</b> |

Audit held that non-forfeiture of security and non-blacklisting was due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that the DG Health Services Lahore was requested to take action against these pre-qualified firms who had failed to supply the

drugs / medicines, medical devices & surgical dressings within stipulated period. However no action was initiated against the firms.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for forfeiture of performance security and blacklisting of the defaulter firms. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 09]



## CHAPTER 5

### DISTRICT HEALTH AUTHORITY MANDI BAHAUDDIN

#### 5.1 Introduction

a) There are 17 formations in DHA Mandi Bahauddin out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations was Rs 842.059 and Rs 13.086 million respectively out of which 75% expenditure and receipt were audited.

#### Audit Profile of DHA Mandi Bahauddin

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Mandi Bahauddin    | 17               | 04      | 631.544             | 9.815            |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Mandi Bahauddin was Rs 4,014.606 million and supplementary grant was Rs 362.034 million for the FY 2022-23. An amount of Rs 1,365.691 million was surrendered and final budget was Rs 3,010.949 million. Management incurred an expenditure of Rs 2,158.089 million resulting in saving of Rs 852.860 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                |                 |                  |                  |                         |
|---------------|------------------|----------------|-----------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant    | Surrender       | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 2,624.830        | 292.698        | 1,046.837       | 1,870.691        | 1,743.358        | -127.333                |
| Non-Salary    | 1,039.401        | 40.891         | 318.854         | 761.438          | 402.232          | -359.206                |
| Development   | 350.375          | 28.445         | 0               | 378.820          | 12.499           | -366.321                |
| <b>Total</b>  | <b>4,014.606</b> | <b>362.034</b> | <b>1365.691</b> | <b>3,010.949</b> | <b>2,158.089</b> | <b>-852.860</b>         |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 3,065.415          | 2,047.540          | -1,017.874                     | 33                     |
| 2022-23               | 3,010.949          | 2,158.089          | -852.860                       | 28                     |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 2% decrease in budget allocation and 5% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 852.860 million during FY 2022-23 which is 28% of budget.

### **c) Sectoral Analysis**

#### **i. Analysis of Targets and Achievements**

There are ten (10) qualitative indicators set by P&SHC department for DHA Mandi Bahauddin for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 4,145,630      | 3,922,536           |
| 2              | Indoor Patients                             | 82,345         | 72,568              |
| 3              | Surgical Cases                              | 82,358         | 84,235              |
| 4              | Cardiac Coronary Unit                       | 4,880          | 51,236              |
| 5              | Diagnostic Services (Laboratory, Radiology) | 92,536         | 91,586              |
| 6              | Family Planning Activities                  | 67,000         | 67,852              |
| 7              | Paeds                                       | 138,000        | 131,536             |
| 8              | Surgery                                     | 62,000         | 62,132              |
| 9              | TB Chest Treatments                         | 1,300          | 1,201               |
| 10             | Free Medicines to Patients                  | 4,058,000      | 3,953,562           |

**Source:** DHIS dashboard of DHA Mandi Bahauddin

## ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Mandi Bahauddin lagged behind in treating target number of patients in case of outdoor and indoor during FY 2022-23.

## 5.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 28.574 million were raised in this report during current audit of DHA Mandi Bahauddin. This amount also includes recoveries of Rs 8.239 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

|              |  | Rs in million                         |
|--------------|--|---------------------------------------|
| Sr. No.      | Classification                               | Amount placed under audit observation |
| 1            | Non-production of record                     | -                                     |
| 2            | Fraud, embezzlement, and misappropriation    | 1.138                                 |
| <b>3</b>     | <b>Irregularities:</b>                       |                                       |
| A            | HR/Employees related irregularities          | 9.235                                 |
| B            | Procurement related irregularities           | 14.791                                |
| C            | Management of accounts with commercial banks | 0                                     |
| 4            | Value for money and service delivery issues  | 0                                     |
| 5            | Others                                       | 3.410                                 |
| <b>Total</b> |  | <b>28.574</b>                         |

## 5.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 13           | Not convened           |
| 2       | 2018-19    | 12           |                        |
| 3       | 2019-20    | 11           |                        |
| 4       | 2020-21    | 10           |                        |
| 5       | 2021-22    | 14           |                        |
| 6       | 2022-23    | 10           |                        |

## 5.4 AUDIT PARAS

### A) Fraud, Embezzlement and Misappropriations

#### 5.4.1 Non deposit of government receipts - Rs 1.138 million

According to Rule 68 of the PDA (Budget) Rules 2017, the primary obligation of Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately to Local Government Fund under proper receipt head.

During audit of THQ Hospital Phalia for the FY 2022-23, it was observed that the receipts of Rs 1.657 million were collected on account of dental, lab, X-rays, USG, ECG and MLC fee but only Rs 0.518 million was deposited in to treasury. This resulted in non-deposit of government receipts worth Rs 1.138 million as mentioned below:

| Rs in million |   |                     |              |
|---------------|---|---------------------|--------------|
| Months        | To be deposited<br>(85% government share) | Actual<br>deposited | Less deposit |
| Jul, 2022     | 0.203                                     | 0.101               | 0.101        |
| Aug, 2022     | 0.248                                     | 0.102               | 0.146        |
| Sep, 2022     | 0.222                                     | 0.049               | 0.173        |
| Oct, 2022     | 0.182                                     | 0.059               | 0.123        |
| Nov, 2022     | 0.140                                     | 0.040               | 0.099        |
| Dec, 2022     | 0.166                                     | 0.043               | 0.123        |
| Jan, 2023     | 0.158                                     | 0.040               | 0.118        |
| Feb, 2023     | 0.147                                     | 0.030               | 0.117        |
| Mar, 2023     | 0.112                                     | 0.027               | 0.084        |
| Apr, 2023     | 0.080                                     | 0.027               | 0.054        |
| <b>Total</b>  | <b>1.657</b>                              | <b>0.519</b>        | <b>1.138</b> |

Audit held that government receipts were not deposited due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that the concerned officer had been directed to deposit the amount otherwise strict action will be taken.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to inquire the matter at CEO level along with sending the case to PMU besides ensuring recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 46]

## **B) Human Resource / Employees related irregularities**

### **5.4.2 Irregular extension of contingent paid staff contrary to S&GAD policy - Rs 5.544 million**

According to Para 4(X) of Notification No. SO(ERB)5-44/2019/WC-DW titled “policy guidelines for work charge, daily wages & contingent paid staff” issued by S&GAD (Regulation/O&M Wing) dated 29 January 2021, the extension to work-charged employees shall be accorded by authority next to the hiring authority before the expiry of 90 days period of their first hiring provided that extension to work charged hiring shall not be made in any case more than two times.

During audit of following formations of DHA Mandi Bahauddin for the FY 2022-23, it was observed that data entry operators were working as worked charged employees since 2021. However, as per the rule ibid, only two time extension of 90 days could be granted by the higher authority. This continuous extension for a long time resulted in irregular hiring of contingent paid staff.

**Rs in million**

| <b>Sr. No.</b> | <b>Name of hospital</b>         | <b>Month of hiring</b> | <b>No. of contingent employees</b> | <b>Amount</b> |
|----------------|---------------------------------|------------------------|------------------------------------|---------------|
| 1              | MS DHQ Hospital Mandi Bahauddin | Oct 2021               | 09                                 | 3.660         |
| 2              | MS THQ Hospital Malakwal        | Jul 2021               | 05                                 | 1.884         |
| <b>Total</b>   |                                 |                        |                                    | <b>5.544</b>  |

Audit held that irregular extension of contingent paid staff was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that data entry operators were given extension with a gap period. Further, a letter No. 6512 dated 20-01-2021 had already been sent to Secretary P&SHD for guidance. Reply of the department was not acceptable as the extension to contingent paid staff could not be granted by the MS for more than one time.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to hire the contingent paid staff according to rules along with regularization of the expenditure. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC’s decision.

[PDP No. 20 & 42]

### 5.4.3 Unjustified payment of NPA to the doctors doing private practice - Rs 1.913 million

According to order No. SO(N.D)2-26/2004(P.II), of Government of Punjab, Health Department, NPA is admissible only for those doctors who do not opt for private practice.

During audit of various formations of DHA Mandi Bahauddin for the FY 2022-23, it was observed that seven (07) doctors were drawing NPA despite the fact that they were also doing private practice in clinics / private hospitals in Malakwal and Phalia. As such, NPA was not admissible to them. This resulted in unjustified payment of NPA of Rs 1.913 million as detailed below:

| <b>Rs in million</b>    |                                       |            |             |                     |                        |
|-------------------------|---------------------------------------|------------|-------------|---------------------|------------------------|
| <b>Name of Hospital</b> | <b>Name of Employee</b>               | <b>BPS</b> | <b>Rate</b> | <b>No of months</b> | <b>NPA Recoverable</b> |
| THQ Malakwal            | Dr. Kawaja Farrukh Mehmood (31675243) | 17         | 22,777      | 12                  | 0.273                  |
|                         | Dr. Qammar Abbas (31915546)           | 17         | 22,777      | 12                  | 0.273                  |
|                         | Dr. Adnan Malik (30915122)            | 17         | 22,777      | 12                  | 0.273                  |
|                         | Dr. Qasim (32120625)                  | 17         | 22,777      | 12                  | 0.273.                 |
| THQ Phalia              | Dr. Sadia Shoukat (31917164)          | 18         | 28,762      | 12                  | 0.345                  |
|                         | Samia Zia Dental Surgeon (32005124)   | 17         | 22,777      | 12                  | 0.274                  |
|                         | Muhammad Haris (32162320)             | 17         | 22,777      | 9.5                 | 0.202                  |
| <b>Total</b>            |                                       |            |             |                     | <b>1.913</b>           |

Audit held that unjustified payment of NPA was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that that all the doctors were asked to explain their position vide letter dated 07.12.2023.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to take up the matter at CEO level for actual recovery and disciplinary action. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 39 & 52]

#### 5.4.4 Inadmissible payment of NPA to doctors working on administrative posts - Rs 1.778 million

According to Finance Department Letter No FD.SR-1/6-4/2019 dated 05.04.2021, NPA is not admissible to the doctors working in P&SHC and SH&ME departments serving on administrative posts. The same facility has not been extended to the doctors working on administrative posts in other administrative departments.

During audit of DHA Mandi Bahauddin for the FY 2022-23, it was observed that following doctors were serving on administrative posts but were drawing NPA in violation of the instructions of Finance Department. This resulted in inadmissible payment of NPA of Rs 1.778 million.

**Rs in million**

| Name / BS / Personal No.                 | Designation / Cost Center                                      | Rate   | No. of Months | Amount of NPA |
|--|--|--------|---------------|---------------|
| Muhammad Umer<br>(BS-17)<br>31670837     | Medical Officer<br>DHO (Admn)<br>Mandi Bahauddin               | 22,777 | 12            | 0.273         |
| Samaa Safdar<br>(BS-17)<br>32200800      | Women Medical Officer<br>DHO (Admn)<br>Mandi Bahauddin         | 22,777 | 11            | 0.254         |
| Khaliq Dad<br>(BS-18)<br>30603815        | Executive Officer<br>CEO DHA<br>Mandi Bahauddin                | 22,777 | 9             | 0.205         |
| Usman Hussain<br>(BS-17)<br>32118212     | Medical Officer<br>Deputy DO (Health)<br>Mandi Bahauddin       | 22,777 | 11            | 0.273         |
| Mehwish Nawaz<br>(BS-17)<br>32135912     | Women Medical Officer<br>Deputy DO (Health)<br>Mandi Bahauddin | 22,777 | 3             | 0.068         |
| Rizwan Ali Tabish<br>(BS-17)<br>31559379 | Medical Officer<br>Deputy DO (Health)<br>Phalia                | 22,777 | 11            | 0.273         |
| Ali Hassan<br>(BS-17)<br>32136774        | Medical Officer<br>Deputy DO (Health)                          | 22,777 | 11            | 0.273         |
| Awais Iqbal<br>(BS-17)<br>32114498       | Medical Officer<br>National Programme<br>Mandi Bahauddin       | 22,777 | 7             | 0.159         |
| <b>Total</b>                             |  |        |               | <b>1.778</b>  |

Audit held that payment of NPA to doctors working on administrative posts was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that doctors are entitled for NPA as per clarification of

the Accountant General Punjab and Finance Department. Reply of the department is not acceptable because it is contrary to the Finance Department clarification.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to recover the NPA from the doctors working on administrative posts in the administrative offices like CEO, DHOs, DDHOs, Coordinators IRMNCH and DHDC etc. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 11]



## C) Procurement related irregularities

### 5.4.5 Irregular payment on account of printing in violation of PPRA rules - Rs 7.205 million

According to Rule 12(1) of PPR 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified from time-to-time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned.

During audit of CEO DHA Mandi Bahauddin for the FYs 2022-23, it was observed that the management requested the superintendent Government Printing Press Punjab, Lahore for printing of different items. In response, Controller Printing & Stationary Punjab Lahore replied that due to urgent/important and time limit jobs and due to non-availability of scanning system & classified printing facility the government printing press is not in a position to undertake and execute the job. The controller asked the department to get the job done from the referred firms for urgently execution of printing work by wrongly referring emergency/urgency clause 2q, 2ad & 59d (iii) of PPR 2014. Hence, management incurred an expenditure of Rs 7.205 million without calling tender in violation of PPR 2014 despite the fact that there was no urgency notified by the district or hospital authorities. Detail is as under:

| <b>Rs in million</b> |                     |                        |                    |                               |               |
|----------------------|---------------------|------------------------|--------------------|-------------------------------|---------------|
| <b>Sr. No.</b>       | <b>Document No.</b> | <b>Date of posting</b> | <b>Vendor Name</b> | <b>Invoice No. &amp; date</b> | <b>Amount</b> |
| 1                    | 1900155893          | 18.12.2022             | Sabri & Company    | 196 dt 25.06.2022             | 3.550         |
| 2                    | 1900155894          |                        |                    | 197 dt 25.06.2022             | 0.631         |
| 3                    | 1900155895          |                        |                    | 194 dt 22.06.22               | 3.024         |
| <b>Total</b>         |                     |                        |                    |                               | <b>7.205</b>  |

Audit held that irregular procurement without tendering process worth Rs.7.205 million was made due to non-compliance of rules.

The matter was reported to the PAO in November 2023. The department replied that direct purchase from M/s Sabri & Co. was made after NOC from Government Printing Press Punjab, Lahore. The reply was not accepted as Government Printing Press Punjab, Lahore could not fix rates and advice to issue supply orders to vendor of their own choice. If

Government Printing Press Punjab, Lahore could not manage printing then the purchases must be made through open competition under PPR.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to refer the case to PPRA for further clarification. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC’s decision.

[PDP No. 09]

#### **5.4.6 Irregular purchase of LP medicine in bulk instead of patient specific - Rs 7.586 million**

According to Clause (iii) and (xxiv) of LP Guideline issued by Government of the Punjab, Health department vide letter No.SO(HP)12-02/2022 dated 29.06.2022, LP from registered pharmacy will be patient specific on day-to-day basis besides entering the details on manual LP register i.e. date of LP, indent / request number, details of medicine procured with brand name, batch number, manufacturer, expiry date, MRP, quantity demanded, quantity supplied & GRN.

During audit of following formations of DHA Mandi Bahauddin for the FY 2022-23, it was observed that the management purchased LP medicine in bulk from LP vendors on MRP discount rates instead of patient specific day-to-day basis. Audit was of the view that if medicine were to be purchased in bulk it should be through open competitive bidding and not on MRP rates. This resulted in irregular purchase of LP medicine worth Rs 7.586 million and huge loss to exchequer as retail price ought to be higher than bulk purchase. The detail is as under:

| <b>Rs in million</b> |                          |                           |                               |
|----------------------|--------------------------|---------------------------|-------------------------------|
| <b>Sr. No.</b>       | <b>Name of Formation</b> | <b>Name of contractor</b> | <b>Amount of LP medicines</b> |
| 1                    | MS THQ Hospital Malakwal | Guardian’s Pharmacy       | 3.592                         |
| 2                    | MS THQ Hospital Phalia   | Hashim Pharmacy           | 3.994                         |
| <b>Total</b>         |                          |                           | <b>7.586</b>                  |

Audit held that unjustified expenditure was made on purchase of LP medicine due to non-compliance of rules.

The matter was reported to the PAO in November 2023. The department replied that purchase of LP medicine was dispensed through LP portal and consultation of doctors. Reply of the department was not acceptable as the purchase was made in violation of LP guidelines.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to take-up the matter at CEO level due to clear violation of LP guidelines. No further progress was reported till finalization of this report.

Audit recommends to inquire the matter for fixing responsibility on the officer(s) at fault for irregular purchase of LP medicine besides regularization of the matter.

[PDP No. 33 & 48]

## **D) Others**

### **5.4.7 Non-recovery of government dues from parking contractor - Rs 3.410 million**

According to Rule (3) (1) subject to sub-rule (2) of PLG (Auction of Collection Rights) Rules 2016, a local government may award contract, assign right to collect income on its behalf, to the contractor for the next or current financial year.

During audit of DHQ Hospital Mandi Bahauddin for the FY 2022-23, it was observed that parking stand was auctioned to M/s Choudhry & Company for the FY 2022-23 for Rs 3.410 million. The contractor did not deposit the contract amount. The management did not take any step to recover the amount and allowed the contractor to continue collection for the whole year. This resulted in non-recovery of government dues amounting to Rs 3.410 million.

Audit held that government dues were not recovered due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that the letter had been written to the contractor for recovery of outstanding amount. Reply was not tenable as department did not recover any amount from contractor.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to recover the amount from the contractor along with forfeiture of security and blacklisting of the contractor. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision besides fixing of responsibility for non-collection of government dues.

[PDP No. 18]

**CHAPTER 6**  
**DISTRICT HEALTH AUTHORITY NAROWAL**

**6.1 Introduction**

a) There are 17 formations in DHA Narowal out of which audit of 03 formations was conducted. Total expenditure and receipt of these formations was Rs 1,841.013 and Rs 10.527 million respectively out of which 53% expenditure and 45% receipt were audited.

**Audit Profile of DHA Narowal**

Rs in million

| Sr. No. | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
|---------|------------------------|------------------|---------|---------------------|------------------|
| 1       | DHA Narowal            | 17               | 03      | 975.737             | 4.737            |
| 2       | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3       | Foreign Aided Projects | -                | -       | -                   | -                |

**b) Comments on Budget and Accounts (Variance Analysis)**

As per appropriation accounts, original budget of DHA Narowal was Rs 3,312.800 million and supplementary grant was Rs 324.445 million for the FY 2022-23. An amount of Rs 332.879 million was surrendered and final budget was Rs 3,304.370 million. Management incurred an expenditure of Rs 2,762.521 million resulting in saving of Rs 718.317 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million

| Description  | Original Grant   | Supp. Grant    | Surrender      | Final Grant      | Exp.            | Excess (+)/ Saving (-) |
|--------------|------------------|----------------|----------------|------------------|-----------------|------------------------|
| Salary       | 2,392.893        | 189.447        | 211.209        | 2,371.131        | 2118.622        | -252.509               |
| Non-Salary   | 822.719          | 80.308         | 120.710        | 782.317          | 634.747         | -147.57                |
| Development  | 97.188           | 54.690         | 0.960          | 150.918          | 9.152           | -141.766               |
| <b>Total</b> | <b>3,312.800</b> | <b>324.445</b> | <b>332.879</b> | <b>3,304.370</b> | <b>2762.521</b> | <b>-541.845</b>        |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 2,787.806          | 2,395.317          | -392.489                       | 14                     |
| 2022-23               | 3,304.370          | 2,762.521          | -541.845                       | 16                     |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 19% increase in budget allocation and 15% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 541.845 million during FY 2022-23 which is 16% of budget.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Narowal for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 2,310,967      | 2,518,832           |
| 2              | Indoor Patients                             | 98,798         | 107,683             |
| 3              | Surgical Cases                              | 11,166         | 12,170              |
| 4              | Cardiac Coronary Unit                       | 11,298         | 12,315              |
| 5              | Diagnostic Services (Laboratory, Radiology) | 118,837        | 129,527             |
| 6              | Family Planning Activities                  | 28,594         | 31,166              |
| 7              | Paeds                                       | 67,278         | 73,329              |
| 8              | Surgery                                     | 38,115         | 41,544              |
| 9              | TB Chest Treatments                         | 11,730         | 12,784              |
| 10             | Free Medicines to Patients                  | 100%           | 100%                |

**Source:** DHIS dashboard of DHA Narowal

#### ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Narowal achieved all of its targets during FY 2022-23.

## 6.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 56.320 million were raised in this report during current audit of DHA Narowal. This amount also includes recoveries of Rs 26.702 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

| Rs in million |  |                                       |
|---------------|--|---------------------------------------|
| Sr. No.       | Classification                               | Amount placed under audit observation |
| 1             | Non-production of record                     | -                                     |
| 2             | Fraud, embezzlement, and misappropriation    | -                                     |
| <b>3</b>      | <b>Irregularities:</b>                       |                                       |
| A             | HR/Employees related irregularities          | 40.063                                |
| B             | Procurement related irregularities           | 14.679                                |
| C             | Management of accounts with commercial banks | 0                                     |
| 4             | Value for money and service delivery issues  | 0                                     |
| 5             | Others                                       | 1.578                                 |
| <b>Total</b>  |  | <b>56.320</b>                         |

## 6.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 20           | Not convened           |
| 2       | 2018-19    | 31           |                        |
| 3       | 2019-20    | 16           |                        |
| 4       | 2020-21    | 11           |                        |
| 5       | 2021-22    | 06           |                        |
| 6       | 2022-23    | 05           |                        |

## 6.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 6.4.1 Inadmissible payment of social security benefit - Rs 22.698 million

According to Clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by S&GAD Government of the Punjab, Social Security Benefit (SSB) @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of the pay and the difference of pay would be paid as their personal allowance.

During audit of following formations of DHA Narowal for the FY 2022-23, it was observed that SSB allowance was not stopped after regularization of these employees. Consequently, SSB @ 30% in lieu of pension worth Rs 22.698 million was continuously paid to these employees. This resulted in inadmissible payment of SSB of Rs 22.698 million as detailed below:

| <b>Rs in million</b> |                           |                         |               |
|----------------------|---------------------------|-------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of formations</b> | <b>No. of employees</b> | <b>Amount</b> |
| 1                    | CEO DHA Narowal           | 182                     | 9.267         |
| 2                    | DHQ Hospital Narowal      | 46                      | 11.149        |
| 3                    | THQ Hospital Shakargarh   | 12                      | 2.282         |
|                      | <b>Total</b>              | <b>240</b>              | <b>22.698</b> |

Audit held that inadmissible payment of SSB allowance was made due to weak financial and internal controls.

The matter was reported to the PAO in November 2023. The department replied that change forms had been submitted to DAO Narowal to effect the recovery.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends recovery of overpaid amount at the earliest.

[PDP No. 6, 18 & 40]

#### 6.4.2 Un-justified appointment & regularization of computer operators - Rs 15.716 million

As per Sr. No.3 of advertisement for appointment, published by CEO DHA Narowal, eligibility criteria for appointment as Computer



Operator BS-12 was ICS or equivalent qualification along with 3 years relevant experience.

During audit of CEO DHA Narowal for the FY 2022-23, it was observed that 25 computer operators were appointed on contract basis in 2014. These employees were regularized by CEO DHA in 2021. Scrutiny of regularization documents along with personal files revealed that these officials were appointed without fulfilling the basic appointment criteria as they had only 3 to 6 months computer learning diplomas instead of ICS or equivalent qualification. This resulted in unjustified appointment & regularization of computer operators worth Rs 15.716 million.

Audit held that unjustified appointment & regularization of computer operators was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that regularization process was completed by the CEO DHA Narowal against the rules and inquiry proceedings against the recruitment committee were under process.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed for inquiry by the administrative department. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 03]

#### **6.4.3 Non deduction of conveyance allowance, house rent allowance and 5% repair charges - Rs 1.649 million**

According to Clause 36(b) of letter No. EO(S&GAD)Policy/2009/688 dated 07.05.2018 issued by S&GAD (Estate Office), Government of the Punjab, a government employee occupying government residence cannot draw house rent allowance. Further, according to notification No. 1061-SO(SR)IV/77 dated 18.08.1977 of Finance Department, Government of the Punjab, conveyance allowance is not admissible during leave including leave preparatory to retirement and vacations.

During audit of DHQ Hospital Narowal for the FY 2022-23, it was observed that house rent allowance and 5% of basic pay as repair & maintenance charges amounting to Rs 0.803 million were not deducted from salaries of twelve (12) officers / officials residing in official residences. Similarly, conveyance allowance of seventy-five (75) employees amounting to Rs 0.846 million was also not deducted from the

officers / officials who availed earned leaves. This resulted in non-deduction of Rs 1.649 million. Detail is at given at **Annexure-G**.

Audit held that conveyance allowance, house rent allowance and 5% repair charges were not deducted due to weak financial and internal controls.

The matter was reported to the PAO in November 2023. The department replied that change forms had been submitted to DAO Narowal to effect the recovery from employees. Moreover, one government residence was allotted to 3 to 4 employees so house rent allowance was being deducted from one employee only. The reply of the department was not acceptable as no recovery was made from the employees.

DAC in its meeting held on 9<sup>th</sup> December 2023 did not accept the reply and directed to recover house rent allowance, conveyance allowance and 5% repair charges as per rules from all employees who were availing facility of government residences. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 19 & 27]

## **B) Procurement related irregularities**

### **6.4.4 Mis-procurement of fowler beds valuing Rs 8.265 million and loss to exchequer - Rs 776,592**

According to Rule 55 of PPR 2014, the bidder with the lowest evaluated bid, if not in conflict with any other law, shall be awarded the procurement contract within the original or extended bid validity period.

During audit of CEO DHA Narowal for the FY 2022-23, it was observed that rate award of procurement of 72 fowler beds was issued to M/s Pieces Engineering who offered lowest rate of Rs 104,000 / bed, whereas, supply orders were issued to M/s Apex Enterprises who quoted rate of Rs 114,786 / bed. Reason for issuing supply orders to the second lowest bidder with a difference of Rs 10,786 / bed was not mentioned. This un-due favour to second lowest bidder resulted in mis-procurement of fowler beds worth Rs 8.265 million and financial loss of Rs 776,592 to government exchequer.

Audit held that mis-procurement of fowler beds was due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that M/s Pieces Engineering refused to supply the fowler beds. The reply of the department was not acceptable as procurement was made in violation of PPR 2014.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to probe the matter and for forfeit CDR / Bank Guarantee of M/s Pieces Engineering besides blacklisting of the firm. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 01]

### **6.4.5 Irregular purchase of LP medicine in bulk on quotation basis instead of patient specific - Rs 6.414 million**

As per Clause (iii) and (xxiv) of LP Guideline issued by Government of the Punjab Health department vide letter No.SO(HP)12-02/2022 dated 29.06.2022, LP from registered pharmacy will be patient specific on day to day basis besides entering the details on manual LP register i.e. date of LP, indent / request number, details of medicine procured with brand name, batch number, manufacturer, expiry date, MRP, quantity demanded, quantity supplied & GRN.

During audit of THQ Hospital Shakargarh for the FY 2022-23, it was observed that the management purchased LP medicine in bulk on quotation basis at MRP discount rates instead of patient specific day-to-day basis. Audit was of the view that if medicine were to be purchased in bulk it should be through open competitive bidding and not on MRP rates. This resulted in irregular purchase of LP medicine worth Rs 6.414 million and huge loss to exchequer as retail price ought to be higher than bulk purchase.

Audit held that irregular procurement of LP medicines was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that LP medicine was purchased on quotation basis for patients. The reply of the department was not accepted because LP medicines were purchased in bulk at retail price.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed for regularization and probe. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 36]

## C) Others

### 6.4.6 Non-forfeiture of earnest money - Rs 1.578 million

According to Rule 14(3)(b) of PLG (Auction of Collection Rights) Rules 2016, the bid shall be automatically stand cancelled and the deposits made by the contractor stand forfeited if he fails to enter into written agreement within three days of the communication letter.

During audit of DHQ Hospital Narowal for the FY 2022-23, it was observed that award letters of auction of parking and canteen services were issued to 1<sup>st</sup>, 2<sup>nd</sup> & 3<sup>rd</sup> lowest bidders consecutively but none of them took over parking and canteen. Neither the bid security, submitted by these bidders, was forfeited nor these contractors were blacklisted. This resulted in loss of Rs 1.578 million to the exchequer as detailed below:

| <b>Rs in million</b> |             |                               |                  |               |
|----------------------|-------------|-------------------------------|------------------|---------------|
| <b>CDR No.</b>       | <b>Date</b> | <b>Name of Contractor</b>     | <b>Contract</b>  | <b>Amount</b> |
| 18039803             | 12.09.2022  | M/s Mustafa Sons              | Parking Services | 0.390         |
| 14247467             | 12.09.2022  | M/s Sh. M. Irfan Raza         |                  | 0.390         |
| 26054632             | 11.09.2022  | M/s Malik Ibrar & Co.         |                  | 0.390         |
| 26054633             | 11.09.2022  | M/s Al-Sadiq Int. Trading Co. | Canteen Services | 0.136         |
| 4845062              | 09.09.2022  | M/s Malik Ibrar & Co.         |                  | 0.136         |
| 14247468             | 12.09.2022  | M/s Sh M Irfan Raza           |                  | 0.136         |
| <b>Total</b>         |             |                               |                  | <b>1.578</b>  |

Audit held that earnest money was not forfeited due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that process of forfeiting the earnest money had been initiated.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to forfeit the earnest money besides blacklisting the contractors. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 22]

## CHAPTER 7

### DISTRICT HEALTH AUTHORITY SIALKOT

#### 7.1 Introduction

a) There are 19 formations in DHA Sialkot out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 1,857.462 and Rs 39.396 million respectively out of which 54% expenditure and 67% receipt were audited.

#### Audit Profile of DHA Sialkot

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Sialkot            | 19               | 05      | 1,003.029           | 26.395           |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Sialkot was Rs 3,202.023 million and supplementary grant was Rs 1,187.018 million for the FY 2022-23. An amount of Rs 884.775 million was surrendered and final budget was Rs 3,504.266 million. Management incurred an expenditure of Rs 3,438.207 million resulting in saving of Rs 66.059 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                  |                |                  |                  |                         |
|---------------|------------------|------------------|----------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant      | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 2,466.183        | 1,019.457        | 735.012        | 2,750.628        | 2,797.916        | 47.288                  |
| Non-Salary    | 725.313          | 140.439          | 149.763        | 715.989          | 631.761          | -84.228                 |
| Development   | 10.527           | 27.122           | 0              | 37.649           | 8.530            | -29.119                 |
| <b>Total</b>  | <b>3,202.023</b> | <b>1,187.018</b> | <b>884.775</b> | <b>3,504.266</b> | <b>3,438.207</b> | <b>-66.059</b>          |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 3,031.333          | 2,979.425          | -51.907                        | 2                      |
| 2022-23               | 3,504.266          | 3,438.207          | -66.059                        | 2                      |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 16% increase in budget allocation and 15% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 66.059 million during FY 2022-23 which is 2% of budget.

### c) **Sectoral Analysis**

#### i. **Analysis of Targets and Achievements**

There are ten (10) qualitative indicators set by P&SHC department for DHA Sialkot for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 4,420,874      | 4,247,120           |
| 2              | Indoor Patients                             | 85,964         | 80,061              |
| 3              | Surgical Cases                              | 98,634         | 86,698              |
| 4              | Cardiac Coronary Unit                       | 6,047          | 5,409               |
| 5              | Diagnostic Services (Laboratory, Radiology) | 107,304        | 101,774             |
| 6              | Family Planning Activities                  | 77,712         | 71,491              |
| 7              | Peads                                       | 154,289        | 142,103             |
| 8              | Surgery                                     | 71,650         | 67,755              |
| 9              | TB Chest Treatments                         | 1,538          | 1,499               |
| 10             | Free Medicines to Patients                  | 4,533,932      | 4,244,716           |

**Source:** DHIS dashboard of DHA Sialkot

## ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Sialkot lagged behind in treating target number of patients during FY 2022-23.

### 7.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 38.518 million were raised in this report during current audit of DHA Sialkot. This amount also includes recoveries of Rs 29.388 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

#### Overview of Audit Observations

| Rs in million |  |                                       |
|---------------|--|---------------------------------------|
| Sr. No.       | Classification                               | Amount placed under audit observation |
| 1             | Non-production of record                     | 0                                     |
| 2             | Fraud, embezzlement, and misappropriation    | 0                                     |
| <b>3</b>      | <b>Irregularities:</b>                       |                                       |
| A             | HR/Employees related irregularities          | 9.211                                 |
| B             | Procurement related irregularities           | 28.176                                |
| C             | Management of accounts with commercial banks | 0                                     |
| 4             | Value for money and service delivery issues  | 0                                     |
| 5             | Others                                       | 1.131                                 |
| <b>Total</b>  |  | <b>38.518</b>                         |

### 7.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 18           | Not convened           |
| 2       | 2018-19    | 26           |                        |
| 3       | 2019-20    | 15           |                        |
| 4       | 2020-21    | 16           |                        |
| 5       | 2021-22    | 16           |                        |
| 6       | 2022-23    | 14           |                        |



## 7.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 7.4.1 Unauthorized payment of pay & allowances to employees - Rs 6.454 million

According to Part-I Vol-I Rule 8.16 of (PCS) Rules 1976, a government servant who absents himself from his duty without permission of the competent authority is liable to have his absence treated as absence from duty without leave.

During audit of various formations of DHA Sialkot for the FY 2022-23, it was observed that forty-nine (49) officers / officials remained absent from duty without prior approval of the competent authority. It was revealed that the staff proceeded on leave upon submission of applications which were later on regretted by the competent authority. This resulted in unauthorized payment of pay and allowances worth Rs 6.454 million.

| Rs in million |                          |                  |              |
|---------------|--------------------------|------------------|--------------|
| Sr. No.       | Name of formation        | No. of employees | Amount       |
| 1             | MS THQ Hospital Daska    | 17               | 2.305        |
| 2             | MS THQ Hospital Sambrial | 24               | 3.349        |
| 3             | MS THQ Hospital Pasrur   | 08               | 0.800        |
| <b>Total</b>  |                          | <b>49</b>        | <b>6.454</b> |

Audit held that unauthorized payment of pay and allowances was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that leaves were forwarded to authorities for sanctioning but were not approved by the competent authority. The department did not produce sanctioned leave of the officers/officials.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed to recover the amount from the employees. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 7.4.5 having financial impact of Rs 3.150 million. Recurrence of same irregularity is a matter of serious concern.

#### 7.4.2 Unauthorized drawl of pay and allowances during EOL, absent period and overpayment after the expiry of adhoc period - Rs 2.757 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud, misappropriation and shall be liable to make good that loss.

During audit of following formations of DHA Sialkot for the FY 2022-23, it was observed that payment of salaries was made to 16 officers / officials during their absconded, absent and EOL period. In some cases, salaries were not stopped after expiry of adhoc period and after replacement by regular incumbant because of management's negligence. This resulted in unauthorized drawl of pay and allowances worth Rs 2.757 million as mentioned below:

**Rs in million**

| Sr. No       | Name of Formation     | Description               | Number of Employees | Amount       |
|--------------|-----------------------|---------------------------|---------------------|--------------|
| 1            | THQ Hospital Daska    | Absconded                 | 02                  | 0.379        |
|              |                       | Absent                    | 01                  | 0.044        |
|              |                       | Adhoc expired             | 02                  | 0.159        |
|              |                       | Replaced by regular staff | 01                  | 0.060        |
|              |                       | EOL                       | 03                  | 0.375        |
| 2            | THQ Hospital Sambrial | EOL                       | 04                  | 1.399        |
| 3            | THQ Hospital Pasrur   |                           | 03                  | 0.341        |
| <b>Total</b> |                       |                           | <b>16</b>           | <b>2.757</b> |

Audit held that unauthorized drawl of pay and allowances was made due to weak internal & financial controls.

The matter was reported to the PAO in November 2023. The departments replied that pay & allowances were transferred to the employees during EOL period and recovery notices were issued to the concerned. The department did not effect any recovery from the concerned.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed to recover the amount from concerned. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 23, 29, 41 & 62]

## B) Procurement related irregularities

### 7.4.3 Loss due to award of contract of LP medicine by the CEO - Rs 9.834 million

According to Rule 2(vi) of LP guidelines dated 29.06.2022 issued by the Secretary P&SHC Department Lahore, the procuring agency shall conclude procurement through open competitive tendering. The policy emphasis hospitals to use the purchase committee in local purchase tenders, its scrutiny, sanctioning, placement of order, receiving, defacing and issuance of medicines, record keeping and payment process. The Medical Superintendent of hospital shall be responsible for having all these arrangements in place.

During audit of CEO DHA Sialkot for the FY 2022-23, it was noticed that tendering process for LP medicine was initiated by CEO Health instead of award by the DDOs of the concerned health facilities. Furthermore, it was observed that instead of ensuring healthy competition, the offer of flat 8% and 9.5% discount for medicine and surgical items respectively was accepted and contracts were awarded to all LP vendors by the CEO. On comparison with other health facilities i.e. THQ Kamoke, it was observed that the discount rate was more than 8% and 9.5%. This resulted in loss of Rs 9.834 million due to award of LP medicine contract by the CEO instead of concerned health facilities.

Rs in million

| Category               | Discount availed by THQ Kamoke | Discount availed by CEO for all health facilities | Less Discount availed by CEO | Amount of tender | Loss  |
|------------------------|--------------------------------|---|------------------------------|------------------|-------|
| National               | 13%                            | 8%  | 5%                           | 71.121           | 9.834 |
| Multinational          | 22%                            | 8%  | 14%                          |                  |       |
| Surgical & Disposables | 32%                            | 9.5%  | 22.5%                        |                  |       |
| Average percentage     | 22.33%                         | 8.5%  | 13.83%                       |                  |       |

Audit held that loss of Rs 9.834 million to government was due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that tenders for LP medicine were invited after receiving NOCs from health facilities of DHA Sialkot. However department did not produce the said NOCs for verification.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed to refer the matter to P&SHC department for inquiry to fix the responsibility as

this irregular and repeated practice had caused loss to exchequer. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 7.4.10 having financial impact of Rs 14.123 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 01, 08, 20, 34, 56 & 66]

#### **7.4.4 Loss due to purchase of medicine on quotation basis by splitting - Rs 9.212 million**

According to Clause (xxvii)(b) of LP Guidelines issued by Government of the Punjab, Health department vide letter No.SO(HP)12-02/2022 dated 29.06.2022, utilization of alternative methods of procurement like 59(a) & 59(b) of PPR 2014 and by conducting risk purchases without splitting of procurements.

During audit of various formations of DHA Sialkot for the FY 2022-23, it was observed that health facilities purchased medicine amounting to Rs 23.706 million on quotation basis at higher rates instead of bulk purchase through open tendering process. On comparison with award of same medicine in bulk by the CEO it was revealed that loss of Rs 9.212 million occurred due to splitting of indents. This resulted in unauthorized purchase of medicine on quotation worth Rs 23.706 million and loss to government.

| <b>Rs in million</b> |                            |                      |                           |
|----------------------|----------------------------|----------------------|---------------------------|
| <b>Sr. No.</b>       | <b>Name of formation</b>   | <b>Total payment</b> | <b>Loss to government</b> |
| 1                    | THQ Hospital Daska         | 10.28                | 3.859                     |
| 2                    | THQ Hospital Sambrial      | 2.212                | 1.266                     |
| 3                    | THQ Hospital Pasrur        | 2.402                | 0.520                     |
| 4                    | THQ Hospital Pasrur        | 4.729                | 1.982                     |
| 5                    | THQ Hospital Kotli Loharan | 4.083                | 1.585                     |
| <b>Total</b>         |                            | <b>23.706</b>        | <b>9.212</b>              |

Audit held that loss of Rs 9.212 million to the government was due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that purchase was due to delay in tendering process of

bulk medicine and DTL reports. However departments did not produce any documentary evidence in support of reply.

DAC in its meeting held on 16<sup>th</sup> December 2023 decided to probe the matter and regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC’s decision at the earliest.

[PDP No. 18, 38, 53, 55 & 68]

#### **7.4.5 Unauthorized purchase of laboratory items - Rs 4.708 million**

According to Clause (2)(ii) of LP Guidelines issued by Government of the Punjab, Health department vide letter No.SO(HP)12-02/2022 dated 29.06.2022, LP is allowed for emergencies and indoor patients department, on the prescription of authorized consultants or medical officers only under circumstances; (a) non availability of prescribed medicines or its alternates with the hospital. (b) prescribed medicine or its alternate available but test / analysis report from Drug Testing Laboratory (DTL) is awaited.

During audit of THQ Hospitals Daska and Pasrur for the FY 2022-23, it was observed that x-ray, dental and laboratory items were purchased from the budget of LP medicine contrary to the LP guidelines. This resulted in unauthorized purchase of Rs 4.708 million.

**Rs in million**

| <b>Sr. No.</b> | <b>Name of formation</b> | <b>Description</b>         | <b>Amount</b> |
|----------------|--------------------------|----------------------------|---------------|
| 1              | MS THQ Hospital Daska    | X-Ray and Laboratory items | 3.017         |
| 2              | MS THQ Hospital Pasrur   | Dental and blood bank kits | 0.395         |
|                |                          | Laboratory items/kits      | 1.296         |
| <b>Total</b>   |                          |                            | <b>4.708</b>  |

Audit held that unauthorized purchase of laboratory items from LP budget was due to weak internal controls.

The matter was reported to the PAO in November 2023. The department produced the letter of Specialized Healthcare Department regarding purchase of laboratory items from A03927. Reply of the department was not acceptable as laboratory kits and x-ray were procured from budget of medicine in violation of LP guidelines.

DAC in its meeting held on 16<sup>th</sup> December 2023 decided to probe the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No 22, 52 & 57]

#### **7.4.6 Splitting of job orders to avoid open tender - Rs 4.422 million**

According to Rule 9 of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. Further, according to Rule 12(2), any procurement exceeding three million rupees shall be advertised on the website of the PPRA, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During audit of following formations of CEO DHA Sialkot for the FY 2022-23, it was observed that procurement of Rs 4.422 million was made by splitting the indents to avoid tendering process. This resulted in irregular expenditure worth Rs 4.422 million. Detail is at **Annexure-H**.

| <b>Rs in million</b> |                               |                        |               |
|----------------------|-------------------------------|------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of Formation</b>      | <b>Description</b>     | <b>Amount</b> |
| 1                    | MS THQ Hospital Daska         | Fans, papers, printers | 3.713         |
| 2                    | MS THQ Hospital Kotli Loharan | CCTV camera            | 0.709         |
| <b>Total</b>         |                               |                        | <b>4.422</b>  |

Audit held that irregular expenditure was incurred without calling tender due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that fans were purchased in dire emergency under the direction of Secretary, Operations & Monitoring Unit and expected visit of Chief Minister of the Punjab. Department also described that tenders of remaining items were not floated upon the instructions of CEO Office. The CCTV cameras were installed on various locations of the hospital upon compliance of Secretary P&SHC department for surveillance. However department's reply itself proved splitting with wrong justification.

DAC in its meeting held on 16<sup>th</sup> December 2023 decided to probe the matter by administrative department. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 7.4.9 having financial impact of Rs 10.490 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 28 & 69]

## C) Others

### 7.4.7 Non-recovery of parking stand fee - Rs 1.131 million

According to Rule (3)(1) of PLG (Auction of Collection Rights) Rules 2016, a local government may award contract, assign right to collect income on its behalf, to the contractor for the next or current financial year.

During audit of THQ Hospital Daska for the FY 2022-23, it was observed that parking stand was auctioned to M/s Nazar Abbas & Co. The contractor did not deposit monthly installments and taxes of Rs 1.131 million. The management did not take any step to recover the amount and allowed the contractor to continue collection inspite of non-deposit of monthly installments in advance. This resulted in non-recovery of Rs 1.131 million as detailed below:

| Rs in million    |                 |             |                        |                        |              |
|------------------|-----------------|-------------|------------------------|------------------------|--------------|
| Description      | Contract amount | Description | Period                 | Rate                   | Amount       |
| Parking contract | 3.230           | Installment | May to June 2023       | 0.323/month            | 0.646        |
|                  |                 | Income Tax  | July 2022 to June 2023 | 10% of contract amount | 0.323        |
|                  |                 | PST         |                        | 5% of contract amount  | 0.162        |
| <b>Total</b>     |                 |             |                        |                        | <b>1.131</b> |

Audit held that parking stand fee was not recovered due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that letters were issued to the contractor to deposit the outstanding amount. The reply was not tenable as no recovery was made from the contractor.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed for recovery besides initiation of process of black listing the contractor and inquiry to fix responsibility. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 7.4.14 having financial impact of Rs 1.423 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 19]



## CHAPTER 8

### DISTRICT HEALTH AUTHORITY KASUR

#### 8.1 Introduction

a) There are 26 formations in DHA Kasur out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 1,569.041 million and 8.368 million respectively out of which 22% of expenditure and 37% of receipts were audited.

#### Audit Profile of DHA Kasur

| Rs in million |                        |                  |         |                     |                 |
|---------------|------------------------|------------------|---------|---------------------|-----------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipt Audited |
| 1             | DHA Kasur              | 26               | 05      | 345.180             | 3.096           |
| 2             | Assignment Acs /SDAs   | -                | -       | -                   | -               |
| 3             | Foreign Aided Projects | -                | -       | -                   | -               |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Kasur was Rs 4,617.291 million and supplementary grant was Rs 590.439 million for the FY 2022-23. An amount of Rs 993.176 million was surrendered and final budget was Rs 4,214.554 million. Management incurred an expenditure of Rs 3,226.786 million resulting in saving of Rs 987.770 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                |                |                  |                  |                         |
|---------------|------------------|----------------|----------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant    | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 3,184.08         | 235.94         | 771.653        | 2,648.367        | 2,493.903        | -154.464                |
| Non-Salary    | 1,397.314        | 351.140        | 220.846        | 1,527.608        | 727.921          | -799.687                |
| Development   | 35.897           | 3.359          | 0.677          | 38.579           | 4.962            | -33.617                 |
| <b>Total</b>  | <b>4,617.291</b> | <b>590.439</b> | <b>993.176</b> | <b>4,214.554</b> | <b>3,226.786</b> | <b>-987.768</b>         |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 3,410.041          | 2,797.895          | -612.146                       | 18                     |
| 2022-23               | 4,214.554          | 3,226.786          | -987.768                       | 23                     |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 24% increase in budget allocation and 15% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 987.768 million during FY 2022-23 which is 23% of budget.

### c) **Sectoral Analysis**

#### i. **Analysis of Targets and Achievements**

There are ten (10) qualitative indicators set by P&SHC department for DHA Kasur for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Kasur was not given targets vis-à-vis indicators by the Health Department.

| <b>Sr. No.</b> | <b>Key Indicators</b>                        | <b>Targets</b> | <b>Achievements</b> |
|----------------|--|----------------|---------------------|
| 1              | Outdoor Patients                             | -              | 5,080,896           |
| 2              | Indoor Patients                              | -              | 260,483             |
| 3              | Surgical Cases                               | -              | 3,559               |
| 4              | Cardiac Coronary Unit                        | -              | -                   |
| 5              | Diagnostic Services (Laboratory , Radiology) | -              | 88,190              |
| 6              | Family Planning Activities                   | -              | 146,556             |
| 7              | Peads  | -              | -                   |
| 8              | Surgery                                      | -              | 44,992              |
| 9              | T.B Chest Treatments                         | -              | 32,587              |
| 10             | Free Medicines to Patients                   | -              | -                   |

**Source:** DHIS dashboard of DHA Kasur

#### ii. **Service Delivery Issues**

In view of the above table, it, prima facie, appears that DHA Kasur was required to be given targets for achievement.

## 8.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 162.289 million were raised in this report during current audit of DHA Kasur. This amount also includes recoveries of Rs 20.390 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

| Rs in million |  |                                       |
|---------------|--|---------------------------------------|
| Sr. No.       | Classification                               | Amount placed under audit observation |
| 1             | Non-production of record                     | -                                     |
| 2             | Fraud, embezzlement, and misappropriation    | -                                     |
| <b>3</b>      | <b>Irregularities:</b>                       |                                       |
| A             | HR/Employees related irregularities          | 7.206                                 |
| B             | Procurement related irregularities           | 78.430                                |
| C             | Management of accounts with commercial banks | -                                     |
| 4             | Value for money and service delivery issues  | -                                     |
| 5             | Others                                       | 76.653                                |
| <b>Total</b>  |  | <b>162.289</b>                        |

## 8.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 28           | Not convened           |
| 2       | 2018-19    | 25           |                        |
| 3       | 2019-20    | 11           |                        |
| 4       | 2020-21    | 18           |                        |
| 5       | 2021-22    | 8            |                        |
| 6       | 2022-23    | 09           |                        |

## 8.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 8.4.1 Overpayment of pay & allowances - Rs 7.206 million

According to P&SHC Department, Government of the Punjab, Notification No. PO(P&E-I) 19-113/2004 dated 13.04.2007, HSRA is not admissible to doctors (other than specialist doctors) & staff posted at normal DHQ Hospitals. According to the Government of Punjab, Health Department's order No. SO(N.D)2-26/2004(P.II), NPA is admissible only to those doctors who do not opt for private practice. According to Rule 1.15(2) of PTA Rules 1976, conveyance allowance falling under Rule 1.14(ii) will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time.

During audit of DHA Kasur for the FY 2022-23, it was observed that the management made an overpayment of Rs 7.206 million of different allowances such as HSRA, NPA, house rent allowance and conveyance allowance to 134 officers & officials in violation of rules. This resulted in overpayment of Rs 7.206 million as detailed below:

| Rs in million |                      |   |                  |              |
|---------------|----------------------|---|------------------|--------------|
| Sr. No.       | Formation Name       | Subject   | No. of employees | Amount       |
| 1             | DHQ Hospital Kasur   | NPA   | 02               | 0.536        |
|               |                      | House rent allowance, conveyance allowance and 5% maintenance charges | 22               | 2.039        |
|               |                      | HSRA  | 07               | 0.172        |
|               |                      | Practice Compensatory Allowance                                       | 04               | 0.668        |
|               |                      | Conveyance allowance during leave                                     | 25               | 0.375        |
| 2             | THQ Hospital Chunian | Pay & allowances during leave   | 13               | 0.582        |
| 3             | THQ Hospital Pattoki | HSRA  | 61               | 2.834        |
| <b>Total</b>  |                      |   | <b>134</b>       | <b>7.206</b> |

Audit held that overpayment were made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that recovery had been initiated.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed for complete recovery. No further progress was reported till finalization of this report.

Audit recommends immediate recovery of overpayments besides fixing of responsibility on persons at fault.

[PDP No. 23, 26, 27, 28, 30, 37 & 52]

## B) Procurement related irregularities

### 8.4.2 Irregular payment of pending liabilities Rs 5.302 million

According to Rule 17.17(A) and 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in PFR Form-27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of CEO DHA Kasur for the FY 2022-23, it was observed that management paid liabilities of Rs 5.302 million pertaining to the FY 2021-22 without approval of the next higher authority. This resulted in irregular payment of pending liabilities of Rs 5.302 million as detailed below:

| Rs in million   |              |                          |  |              |
|-----------------|--------------|--------------------------|--|--------------|
| Invoice No.     | Invoice Date | Vendor Name              | Item                                   | Amount       |
| 1271            | 24/06/22     | Hashir Surgical Services | IV Canola within                       | 1.682        |
| 3285            |              |                          | Surgical Face Mask                     | 0.694        |
| 3275            |              |                          | IV Canola with injection port Size 22G | 1.294        |
| 3272            |              |                          | IV Canola with injection port Size 18G | 0.336        |
| K/22/CM I/01274 | 28/06/22     | Essity                   | Gypsona plaster of Paris Bandages      | 1.294        |
| <b>Total</b>    |              |                          |  | <b>5.302</b> |

Audit held that irregular payment of pending liabilities was made due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that medicines were received just before closing of the year. The reply of the department was not tenable as approval of the next higher authority was not obtained and form-27 of PFR was not maintained.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to regularize the expenditure from competent authority. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility on officer(s) at fault.

[PDP No. 10]

### **8.4.3 Irregular utilization of emergency funds - Rs 6.129 million**

According to Para 2(xxi) of policy and operational guidelines for local purchase of medicine circulated vide letter No. PSHD-TCO-I(M)6-14/2017 dated 16-12-2017 of P&SHC Department, Government of the Punjab, disasters and emergencies have different set of rules and SOPs and these can be handled as per provision of emergency as defined under PPR, 2014.

During audit of DHQ Hospital, Kasur for the FY 2022-23, it was observed that the management utilized the budget of Rs 6.133 million allocated for purchase of medicine in case of emergency. Scrutiny of record further revealed that no appropriate forum declared emergency as per PPR 2014. This resulted in irregular utilization of emergency funds of Rs 6.129 million as detailed at **Annexure-I**.

Audit held that emergency funds were irregularly utilized due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that medicines were purchased to cope with emergencies of three to four thousand patients. Reply was not tenable as the budget was allocated for natural disasters / calamities and not for emergency ward.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to submit revised reply. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility on officer(s) at fault.

[PDP No. 17]

### **8.4.4 Irregular purchase of LP medicines - Rs 36.565 million**

According to Para 2(iii) of P&SHC department, Government of the Punjab, letter No. SO(HP)12-02/2022 dated 29.06.2022, LP is allowed for emergencies and indoor patients department on the prescription of authorized consultants or the medical officers. LP from registered pharmacy will be patient specific on day-to-day basis.

During audit of following formations of DHA Kasur for the FY 2022-23, it was observed that management incurred an amount of Rs 36.565 million on purchase of LP medicines. Scrutiny of record further revealed that the LP medicines were purchased in bulk instead of day-to-day requirement. Audit was of the view that if medicine were to be

purchased in bulk it should be through open competitive bidding not on MRP rates. Further, shortage of items were found during verification of consumption record of disposables i.e. IV-cannulas, IV-sets and syringes etc. It was revealed that consumption of these items were not on record in expense books. Furthermore, patients record was not maintained properly as CNIC, Cell No., and address was not entered in patient register at THQ Hospital Pattoki. This resulted in irregular purchase of LP medicine worth Rs 36.565 million and huge loss to exchequer as retail price ought to be higher than bulk purchase. The detail is as under:

| <b>Rs in million</b> |                                       |   |
|----------------------|---------------------------------------|---|
| <b>Sr. No.</b>       | <b>Name of Health Facility</b>        | <b>Amount of LP Medicine for store purposes</b> |
| 1                    | DHQ Hospital Kasur                    | 24.991  |
| 2                    | THQ Hospital Chunian - Cardiac Center | 2.633   |
| 3                    | THQ Hospital Pattoki                  | 8.941   |
| <b>Total</b>         |                                       | <b>36.565</b>                                   |

Audit held that irregular purchase was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that LP medicine was purchased as per government policy. The reply was not tenable as the doctors' prescription was not available, moreover, the medicines were purchased in bulk in violation of the policy.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to inquire the matter and submit detailed justification with supporting evidence. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility on person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2021-22 and 2022-23 vide para number 2.4.1.2 and 8.4.2 having financial impact of Rs 27.208 million and Rs 23.026 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 18, 43 & 46]

#### **8.4.5 Irregular award of contract - Rs 3.307 million**

As per Rule 4 of PPR 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to



the procuring agency and the procurement process is efficient and economical.

During audit of THQ Hospital Pattoki for the FY 2022-23, it was observed that the management awarded contract for laundry services of Rs 3.307 million to second lowest bidder. Scrutiny of record further revealed that the management issued award letter to first lowest bidder i.e. M/S Baraka with direction to submit performance guarantee within three days. However, the management awarded the contract to M/S Pak Japan Dry Cleaners the very next day at 90% higher rates without mentioning any reason. This resulted in irregular award of contract for laundry services of Rs 3.307 million.

Audit held that contract was irregularly awarded due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that process for blacklisting of the contractor had been initiated. Reply was not tenable because no documentary evidence was provided in support of reply.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to confiscate the bid security of the defaulting contractor and provide comparative statement to verify the correctness of the rates offered by the Pak Japan Dry Cleaners. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 48]

#### **8.4.6 Non-supply of medicines - Rs 24.494 million**

According to Rule 9(b) of PDA (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall be liable to make good the loss.

During audit of DHQ Hospital Kasur for the FY 2022-23, it was observed that the management issued purchase orders of Rs 24.494 million to seven different suppliers. Scrutiny of record revealed that suppliers failed to supply the medicine within stipulated time period. However, the management neither forfeited performance guarantee nor penalized the suppliers. This resulted in non-supply of medicine of Rs 24.494 million.

Audit held that medicines were not supplied by the suppliers due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that payment to the highlighted firms were not made yet, therefore penalty amount would be deducted at the time of payment. Reply was not tenable as management failed to initiate action against the firm under PPRA Rules.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to confiscate the performance security besides blacklisting the defaulters in case of non-supply of medicine. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 20]

#### **8.4.7 Irregular award of contract - Rs 2.633 million**

According to Rule 4 of PPR 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of Cardiac Center Chunian Kasur for the FY 2022-23, it was observed that the management awarded contract for purchase of LP medicine of Rs 2.633 million to M/S AG&S Pharmacy. Scrutiny of record revealed that the closing time for submission of bids was 10:00 am, 03.11.2022. However, M/S AG&S Pharmacy purchased stamp papers after the closing time of bid submission. The management did not cancel the bid of M/S AG&S Pharmacy. Moreover, the management awarded the contract of disposable items at 10% discount as compared to 12% discount offered by M/S Arian Pharmacy. This resulted in irregular award of contract of Rs 2.633 million.

Audit held that contract was irregularly awarded due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that no pharmacist was available, the discount was obtained as per policy and LP was purchased as per demand. The reply was not tenable because the management cancelled the lowest bid without any justification.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to regularize the expenditure besides recovery of overpaid amount of less discount on medicines. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility on officer(s) at fault besides recovery of overpaid amount.

[PDP No. 42]

## C) Others

### 8.4.8 Irregular utilization of conditional grants - Rs 58.081 million

According to Rule 24 of PDA (Budget) Rules 2017, all conditional grants should be budgeted and utilized in accordance with the condition of the grant.

During audit of DHA Kasur for the FY 2022-23, it was observed that the management utilized conditional grants of Rs 58.081 million for other purposes in violation of rules *ibid*. This resulted in irregular utilization of conditional grants of Rs 58.081 million as detail below:

| Rs in million                    |   |           |                 |
|----------------------------------|---|-----------|-----------------|
| Sr. No.                          | Description   | Sub total | Amount          |
| 1                                | Cash Balance of DHA Kasur   | -         | 19.089          |
| 2                                | Balance of Public A/C liabilities   | -         | (6.017)         |
| Consolidated Fund Balance of DHA |   | -         | 13.072          |
| a                                | Balance of Tied grants shown in Budget book (six schemes)                                   | 28.572    |                 |
| b                                | Balance of tied grant of financial assistance and leave encashment                          | 32.627    |                 |
| c                                | National Campaign on Covid-19 vaccines (Feb 2022)   | 24.231    |                 |
| d                                | National Campaign on Covid-19 vaccines (20 <sup>th</sup> June to 4 <sup>th</sup> July 2022) | 14.295    | <b>(71.153)</b> |
| <b>Total</b>                     |   |           | <b>(58.081)</b> |

Audit held that conditional grants were utilized for other purposes due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that conditional grants might had been utilized for payments of salaries. Moreover reconciliation was under process. The reply of the department was not tenable as the management failed to exercise the budgetary controls and control mis-use of tied grants.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to recoup the funds for tied grants besides improving budgetary controls over use of tied grants. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility on the officer(s) at fault.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Year 2021-22 and 2022-23 vide para number 2.4.2.1 and 8.4.8 having

financial impact of Rs 159.414 million and Rs 117.60 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 06]

#### **8.4.9 Unjustified expenditure on publicity - Rs 11.551 million**

According to General Instructions contained in Para-G of Revised Advertisement Policy 2012, all advertisements and promotional campaigns shall be routed through the Director General Public Relations (DGPR) Punjab.

During audit of DHA Kasur for the FY 2022-23, it was observed that the management incurred expenditure of Rs 11.175 million on advertisements and publicity without involvement of DGPR. Moreover, the department failed to produce requisition for placement of advertisement in local newspapers on regular basis. Further, comparison of the expenditure with other DHAs showed that DHA Kasur incurred 102% higher expenditure than the average expenditure of four adjoining districts. The average expenditure on advertisement & publicity in five DHAs was Rs 5.53 million. This resulted in unjustified expenditure of Rs 11.551 million as detailed below:

| <b>Rs in million</b> |                    |   |
|----------------------|--------------------|---|
| <b>DHA</b>           | <b>Expenditure</b> | <b>Variance Excess (+) / Less (-) from Average Expenditure of 5 Districts</b> |
| Kasur                | 11.551             | 102%  |
| Lahore               | 4.523              | -18%  |
| Nankana              | 6.760              | 22%   |
| Okara                | 4.335              | -22%  |
| Sheikhupura          | 0.880              | -84%  |

Audit held that unjustified expenditure on advertisement was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that budget was allocated as per demand of DDOs and expenditure was incurred accordingly. The reply was tenable as expenditure was incurred without any justification.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed CEO Health Kasur to conduct inquiry besides stopping payments till completion of inquiry. It was further directed that in future advertisements be published in registered newspapers through DGPR only as per need assessment. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision and regularization of expenditure.

[PDP No. 11]

#### **8.4.10 Non-imposition of penalty - Rs 1.056 million**

According to Labour & HR Department Notification No. SO(D-II) MW/2011(Vol-VI) dated 22.06.2022, the minimum wage rate for financial year 2022-23 is Rs 25,000 per month & according to Section 1.31 & 1.32 of agreement between M/S CAIDS marketing and the P&SHC department, the service provider should ensure payment of minimum wages to the staff as notified by the government. Moreover, the service provider will disburse salary through e-channel. Moreover, as per sr. no. 5 of the contract, the management was required to impose penalty of Rs 3,000 per person plus difference of wage rate.

During audit of DHQ Hospital Kasur for the FY2022-23, it was observed that M/S CAIDS Marketing did not pay the minimum wages @ Rs 25,000 per month as notified by the government to staff through e-channels. M/S CAIDS Marketing paid Rs 3.471 million per month. The minimum penalty of Rs 3,000 was required to be imposed by the authorities but service provider was not penalized. This resulted in non-imposition of penalty of Rs 1.056 million as detail below:

| <b>Rs in million</b> |                           |                          |                     |               |
|----------------------|---------------------------|--------------------------|---------------------|---------------|
| <b>Name of Firm</b>  | <b>Total No. of Staff</b> | <b>Per month penalty</b> | <b>No of Months</b> | <b>Amount</b> |
| CAIDS Marketing      | 88                        | 0.264                    | 4                   | 1.056         |

Audit held that penalty was not imposed due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that DHQ Hospital Kasur had not paid any amount on account of janitorial services. The PMU had outsourced the services of janitorial. The reply was not tenable as the management was required to impose penalty as per the contract agreement.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to write letter to the contractors for recovery of penalty and enforce contract in letter and spirit. No further progress was reported till finalization of this report.

Audit recommends imposition of penalty and its recovery from the contractors at the earliest.

[PDP No. 24]

#### 8.4.11 Excess utilization of LP medicine budget - Rs 5.965 million

According to Para 2(xiii) of notification No. PSHD-TCO-I (M)6-14/2017 dated 16.12.2017 of P&SHC department, Government of the Punjab, local purchase be made within prescribed limit of 15% of the total budget of medicines.

During audit of DHA Kasur for the FY 2022-23, it was observed that funds of Rs 8.851 million were allocated for purchase of LP medicine, whereas, management incurred an amount of Rs 14.806 million on purchase of LP medicines in excess of budget. This resulted in irregular expenditure of Rs 5.965 million as detail below:

| Rs in million      |                |                       |                    |               |                    |
|--------------------|----------------|-----------------------|--------------------|---------------|--------------------|
| Name of Hospital   | Financial Year | Total Medicine Budget | LP Medicine budget | LP Exp.       | Excess Expenditure |
|                    |                | A                     | B=15% of A         | C             | C-B                |
| Aziz Bibi Hospital | 2021-22        | 23.980                | 3.597              | 7.372         | 3.775              |
|                    | 2022-23        | 27.328                | 4.099              | 4.811         | 0.712              |
| Cardiac Center     | 2022-23        | 7.698                 | 1.155              | 2.623         | 1.478              |
| <b>Total</b>       |                | <b>59.006</b>         | <b>8.851</b>       | <b>14.806</b> | <b>5.965</b>       |

Audit held that irregular expenditure on purchase of medicine was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that LP medicines were purchased as per requirement. The reply was not tenable as the management utilized LP medicine budget over and above allocation.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed for regularization of expenditure. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility on officer(s) at fault.

[PDP No. 32 & 41]

## CHAPTER 9

### DISTRICT HEALTH AUTHORITY LAHORE

#### 9.1 Introduction

a) There are 32 formations in DHA Lahore out of which audit of 06 formations was conducted. Total expenditure of these formations was Rs 3,285.911 million and Rs 11.048 million respectively out of which 31% expenditure and 69% receipt were audited.

#### Audit Profile of DHA Lahore

| Rs in million |                        |                  |         |                     |                 |
|---------------|------------------------|------------------|---------|---------------------|-----------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipt Audited |
| 1             | DHA Lahore             | 32               | 06      | 1,018.630           | 7.640           |
| 2             | Assignment Acs /SDAs   | -                | -       | -                   | -               |
| 3             | Foreign Aided Projects | -                | -       | -                   | -               |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Lahore was Rs 5,359.083 million and supplementary grant was Rs 1,296.248 million for the FY 2022-23. An amount of Rs 836.381 million was surrendered and final budget was Rs 5,818.950 million. Management incurred an expenditure of Rs 5,719.336 million resulting in saving of Rs 99.614 million. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                  |                |                  |                  |                         |
|---------------|------------------|------------------|----------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant      | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 4763.18          | 1202.085         | 749.144        | 5,216.121        | 5186.365         | -29.756                 |
| Non-Salary    | 566.622          | 87.050           | 87.237         | 566.435          | 510.621          | -55.814                 |
| Development   | 29.281           | 7.113            | 0              | 36.394           | 22.35            | -14.044                 |
| <b>Total</b>  | <b>5,359.083</b> | <b>1,296.248</b> | <b>836.381</b> | <b>5,818.950</b> | <b>5,719.336</b> | <b>-99.614</b>          |



The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 5,577.398          | 5,558.150          | -19.248                        | 0.3                    |
| 2022-23               | 5,818.950          | 5,719.336          | -99.614                        | 02                     |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 4% increase in budget allocation and 3% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 99.614 million during FY 2022-23 which is 02% of budget.

### **c) Sectoral Analysis**

#### **i. Analysis of Targets and Achievements**

There are ten (10) qualitative indicators set by P&SHC department for DHA Lahore for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Lahore was not given targets vis-à-vis indicators by the Health Department

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | -              | 3,525,551           |
| 2              | Indoor Patients                             | -              | 85,344              |
| 3              | Surgical Cases                              | -              | 36,501              |
| 4              | Cardiac Coronary Unit                       | -              | 15,839              |
| 5              | Diagnostic Services (Laboratory, Radiology) | -              | 406,550             |
| 6              | Family Planning Activities                  | -              | 99,998              |
| 7              | Peads                                       | -              | 35,852              |
| 8              | Surgery                                     | -              | 45,551              |
| 9              | TB Chest Treatments                         | -              | 10,252              |
| 10             | Free Medicines to Patients                  | -              | -                   |

**Source:** DHIS dashboard of DHA Lahore

#### **ii. Service Delivery Issues**

In view of the above table, it, prima facie, appears that DHA Lahore was required to be given targets for achievement.

## 9.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 1,065.485 million were raised in this report during current audit of DHA Lahore. This amount also includes recoveries of Rs 209.146 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

|              |  | Rs in million                         |
|--------------|--|---------------------------------------|
| Sr. No.      | Classification                               | Amount placed under audit observation |
| 1            | Non-production of record                     |                                       |
| 2            | Fraud, embezzlement, and misappropriation    | 197.795                               |
| <b>3</b>     | <b>Irregularities:</b>                       |                                       |
| A            | HR/Employees related irregularities          | 145.690                               |
| B            | Procurement related irregularities           | 172.885                               |
| C            | Management of accounts with commercial banks | -                                     |
| 4            | Value for money and service delivery issues  | 150.238                               |
| 5            | Others                                       | 398.877                               |
| <b>Total</b> |  | <b>1,065.485</b>                      |

## 9.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 28           | Not convened           |
| 2       | 2018-19    | 21           |                        |
| 3       | 2019-20    | 17           |                        |
| 4       | 2020-21    | 16           |                        |
| 5       | 2021-22    | 33           |                        |
| 6       | 2022-23    | 14           |                        |

## **9.4 AUDIT PARAS**

### **A) Fraud, Embezzlement and Misappropriations**

#### **9.4.1 Double drawl of salary by contingent paid staff - Rs 40.713 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure, or any other expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2021-23, it was observed that Deputy District Health Officers (DDHO) hired different batches of contingent paid staff for polio and dengue activities and paid Rs 40.713 million. Scrutiny of record revealed that management entered twice and thrice the same candidates with same names and CNICs in the same appointment orders/acquaintance rolls to draw double or triple salary and embezzled amount. This resulted in a double drawl of salary of Rs 40.713 million as detailed at **Annexure-J**.

Audit held that double drawl of salary was due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that the irregularity was being scrutinized and the report would be submitted. Reply was not tenable because department did not provide any justification.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter. No further progress was reported till finalization of this report.

Audit recommends recovery besides initiation of inquiry at the administrative department level to fix responsibility on the official(s) at fault.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2020-21 & 2022-23 vide para number 11.5.2.1.5 & 9.4.2 having a financial impact of Rs 23.323 million and Rs 20.636 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 78, 83, 89, 121, 122, 123, 135 & 162]

#### **9.4.2 Mis-appropriation of overdrawn salaries - Rs 19.663 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure, or any other

expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2021-23, it was observed that an amount of Rs 126.714 million was drawn from the government treasury on account of the salary of contingent paid staff. Scrutiny of the record revealed that an amount of Rs 107.051 million was paid and the remaining amount of Rs 19.663 million was misappropriated. This resulted in misappropriation of overdrawn salaries as detailed below:

**Rs in million**

| <b>DDHO Aziz Bhatti Town</b>   |                         |   |                    |                               |
|--------------------------------|-------------------------|---|--------------------|-------------------------------|
| <b>Batch</b>                   | <b>No. of employees</b> | <b>Amount drawn from treasury</b>         | <b>Amount paid</b> | <b>Amount misappropriated</b> |
| 240, 350, 210,<br>140, 50, 230 | 801                     | 54.733                                    | 43.997             | 10.736                        |
| <b>DDHO Nishter Town</b>       |                         |   |                    |                               |
| <b>Period</b>                  | <b>No. of employees</b> | <b>Amount to be paid @ Rs 60,795/ CPS</b> | <b>Amount paid</b> | <b>Amount misappropriated</b> |
| 29.9.22 to<br>30.11.22         | 1184                    | 71.981                                    | 63.055             | 8.926                         |
| <b>Total</b>                   |                         | <b>126.714</b>                            | <b>107.052</b>     | <b>19.662</b>                 |

Audit held that non-disbursement of salary was due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that payment was made to the contingent paid staff after fulfilling all codal formalities. The reply was not tenable because management drew Rs 54.733 million from government treasury for payment to contingent paid staff out of which Rs 43.997 million were paid through open cheques and remaining amount of Rs 10.736 million was not disbursed.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter. No further progress was reported till finalization of this report.

Audit recommends recovery besides initiation of inquiry at the department level to fix responsibility on the official(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 9.4.3 having financial impact of Rs 9.585 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 91 & 145]

#### **9.4.3 Misappropriation of overdrawn salary of absence period - Rs 11.552 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DDOH Nishter Town Lahore for the FY 2022-23, it was observed that the management withdrew Rs 74.290 million on account of the salary of 865 contingent paid staff hired for 89 days for the period from 01.07.2022 to 27.09.2022. However, as per attendance register, 398 employees remained absent for 11,971 days and payment of Rs 11.552 million was paid for absence period. This resulted in misappropriation of salary of absence period of Rs 11.552 million.

Audit held that salary of absence period was misappropriated due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that the letter was written to the Ex-DDOH and Ex-Junior Computer Operator to provide the record. Reply was not tenable because it was the duty of the incumbent management to submit justification.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at the administrative department level. No further progress was reported till finalization of this report.

Audit recommends recovery besides initiation of inquiry at administrative department level to fix responsibility on the official(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 9.4.4 having financial impact of Rs 115.220 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 141]

#### **9.4.4 Misappropriation of funds due to double hiring of contingent paid staff - Rs 46.689 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2022-23, it was observed that the management hired the same contingent paid staff for the same period in different towns and misappropriated an amount of Rs 46.689 million. This resulted in misappropriation funds of Rs 46.689 million due to the double hiring of contingent paid staff in different towns as detailed at **Annexure-K**.

Audit held that funds were misappropriated due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that DDOHs were concerned only with the staff hired and paid for their towns only and the duplication with other towns was not known. Reply was not tenable because the management did not submit justification for double hiring.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire about the matter at the administrative department level. No further progress was reported till finalization of this report.

Audit recommends recovery besides initiation of inquiry at the administrative department level to fix responsibility on the official(s) at fault.

[PDP No. 79, 92 & 160]

#### **9.4.5 Misappropriation of contingent paid staff payments by DHA employees - Rs 36.600 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure, or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. According to Rule 4(1)(a&b) of the Rules *ibid*, the mode of payments from the local fund of the District Authority shall be that the payments up to rupees one thousand may be made in cash and exceeding rupees one thousand shall be made through crossed non-negotiable cheque.

During audit of DDOH Aziz Bhatti Town Lahore for the FY 2021-23, it was observed that the management issued cheques of Rs 36.600 million to contingent paid staff. However, scrutiny of bank statements and acquaintance rolls revealed that these cheques were encashed by the regular employees of DHA. Further, an amount of Rs 0.858 million was credited to DDO's account by Mr. Moosa Hassan, Naib Qasid without any justification. This resulted in misappropriation of

Rs 36.600 million on account of payment to contingent paid staff as given below:

| <b>Rs in million</b> |                      |                    |                     |
|----------------------|----------------------|--------------------|---------------------|
| <b>Sr. No.</b>       | <b>Name of payee</b> | <b>Designation</b> | <b>Amount drawn</b> |
| 1                    | Moosa Hassan         | Beldar             | 30.470              |
| 2                    | Muhammad Javaid      | Naib Qasid         | 0.310               |
| 3                    | Muhammad Ramzan      | Stretcher Carrier  | 2.015               |
| 4                    | Muhammad Waqas       | Ward servant       | 1.234               |
| 5                    | Shahbaz Ali          | Junior Technician  | 1.558               |
| 6                    | Syed Muazzam Abbas   | Computer operator  | 1.013               |
| <b>Total</b>         |                      |                    | <b>36.600</b>       |

Audit held that the contingent paid staff payments were misappropriation due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that the majority of the contingent paid staff did not have their bank accounts and these cheques were encashed by the employees of DDOH and made payments accordingly. The reply was not satisfactory because as per acquaintance roll, cheques from DDO's account were issued in favor of contingent paid staff whereas as per bank statement these cheques were withdrawn by the officials of the DDOH office / DHA Lahore.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at department level. No further progress was reported till finalization of this report.

Audit recommends that matter be inquired by administrative department for fixing of responsibility on the officer(s) at fault.

[PDP No. 98]

#### **9.4.6 Fraudulent hiring and payment of contingent paid staff - Rs 30.093 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2022-23, it was observed that CEO DHA Lahore sanctioned hiring of a batch of 1,188 contingent paid staff to DDOH Allama Iqbal Town vide order no. 8652/DNG dated 27.9.22 for Anti Dengue Campaign. Scrutiny of record further revealed

that the same order was tempered by DDOH Wahga Town to hire 495 contingent paid staff in two different batches. This resulted in fraudulent hiring and payment of Rs 30.093 million as detailed below:

| <b>Rs in million</b> |                            |                      |               |
|----------------------|----------------------------|----------------------|---------------|
| <b>Sr. No.</b>       | <b>Order No. / dated</b>   | <b>Total workers</b> | <b>Amount</b> |
| 1                    | 1377/ DDHO/WZ dt 29.9.22   | 350                  | 21.278        |
| 2                    | 1377/A-/DDHO/WZ dt 29.9.22 | 145                  | 8.815         |
| <b>Total</b>         |                            |                      | <b>30.093</b> |

Audit held that fraudulent hiring and payment to contingent paid staff were made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department neither submitted any reply nor attended the DAC meeting.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at the administrative department level. No further progress was reported till finalization of this report.

Audit recommends recovery besides initiation of inquiry at the administrative department level to fix responsibility on the official(s) at fault.

[PDP No. 81]

#### **9.4.7 Fraudulent payment to regular employees - Rs 2.781million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2022-23, it was observed that the management hired regular employees of authority as contingent paid staff and made payment of Rs 2.781 million as wages. This resulted in fraudulent payment to regular employees of Rs 2.781 million as detailed at **Annexure-L**.

Audit held that fraudulent payment to regular employees was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that the irregularity was being scrutinized and the report would be brought to the notice of audit. Reply was not tenable because the management did not submit justification.



DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at the department level. No further progress was reported till finalization of this report.

Audit recommends recovery besides initiation of inquiry at administrative department level to fix responsibility on the official(s) at fault.

[PDP No. 80, 90 & 143]

#### **9.4.8 Fraudulent payment to contingent paid staff - Rs 4.624 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DDHO Aziz Bhatti Town Lahore for the FY 2021-23, it was observed that an amount of Rs 0.413 million was drawn for disbursement to six contingent paid staff engaged for 89 days w.e.f. 01.04.22 to 28.06.22. However, scrutiny of the bank statement revealed that the management paid an irrationally huge amount of Rs 5.037 million through open cheques to contingent paid staff. This resulted in fraudulent payment of Rs 4.624 million as detailed below:

| <b>Rs in million</b>        |                         |                 |                   |                                |                       |
|-----------------------------|-------------------------|-----------------|-------------------|--------------------------------|-----------------------|
| <b>Disbursement Sr. No.</b> | <b>Name of employee</b> | <b>CNIC</b>     | <b>Amount due</b> | <b>Amount paid through DDO</b> | <b>Excess payment</b> |
| 63                          | Kamran Liaqat           | 34501-0233705-9 | 0.069             | 0.850                          | 0.781                 |
| 64.                         | Khalida Parveen         | 35201-1423771-6 | 0.069             | 0.980                          | 0.911                 |
| 222                         | Sohaib Ali              | 35201-7090179-5 | 0.069             | 0.262                          | 0.193                 |
| 223                         | Ali Shan                | 35201-3293261-1 | 0.069             | 0.970                          | 0.901                 |
| 224                         | M Adan                  | 35201-9405502-3 | 0.067             | 0.980                          | 0.912                 |
| 225                         | Sajida Parveen          | 31302-2057518-6 | 0.069             | 0.995                          | 0.926                 |

Audit held that fraudulent payment made to contingent paid staff was due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that the irregularity was being scrutinized and the report would be brought to the notice of audit. Reply was not tenable because the management did not submit justification.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at department level. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter besides fixing responsibility on officer(s) at fault.

[PDP No. 104]

#### **9.4.9 Fraudulent withdrawal of contingent paid staff funds through encashed cheques - Rs 4.251 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DDHO Aziz Bhatti Town Lahore for the FY 2021-23, it was observed that the management withdrew an amount of Rs 28.556 million to pay contingent paid staff. Scrutiny of acquaintance roll, appointment orders and bank statements revealed that the management entered already encashed cheque numbers of Rs 4.251 million in acquaintance roll that had already been encashed in previous batches as well. The management mis-appropriated Rs 4.251 million. This resulted in fraudulent withdrawal through encashed cheques of Rs 4.251 million as detailed at **Annexure-M**.

Audit held that fraudulent withdrawal of contingent paid staff funds through encashed cheques was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the irregularity was being scrutinized and report would be brought to the notice of audit. Reply was not tenable because the management did not submit justification.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at department level. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter besides fixing of responsibility on the officer(s) at fault.

[PDP No. 102, 105 & 112]

#### **9.4.10 Fraudulent hiring and payment of contingent paid staff - Rs 0.829 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DDOH Aziz Bhatti Town, Lahore, it was observed that CEO (DHA) Lahore sanctioned hiring of 43 contingent paid staff for polio control activities vide order No. 24153-59/E dated 08.09.2021. Scrutiny of record revealed that the management of Aziz Bhatti Town hired following twelve contingent paid staff without the approval of CEO DHA Lahore and made payment of Rs 0.829 million @ Rs 69,000. This resulted in fraudulent hiring and payment of Rs 0.829 million.

| <b>Sr. No.</b> | <b>Name of CPS as per CEO Orders</b>          | <b>Name of CPS hired by Town</b>   |
|----------------|---|------------------------------------|
| 1              | Syed Shah Fahad Sajjad s/o Sajjad Husain Shah | M. Adil Tabasum s/o Zafar Iqbal    |
| 2              | M. Azeem Ishtiaq s/o Ishtiaq Ahmad            | Novail Saroya s/o Sheeda Masih     |
| 3              | Nayab Afza d/o Sarfraz Ali                    | M. Arslan s/o M. Yaqoob            |
| 4              | Ahsan s/o M. Ishaq                            | M. Mujahid s/o M. Ashraf           |
| 5              | Kamail Javaid s/o Javaid iqbal                | Esha d/o M. Abbas                  |
| 6              | M. Kamran s/o Ghulam Muhammad                 | Saba Sadiq d/o Sadiq               |
| 7              | M. Awais s/o Ali Jan                          | Sobia Latif d/o M. Latif           |
| 8              | Nazia Kausar d/o Allah Ditta                  | Iram Shahzadi d/o M. Haroon Akhtar |
| 9              | Javed Raza s/o Zahoor-ud-Din                  | Talha Ayub s/o M. Ayub             |
| 10             | Qasim Mehmood s/o Azhar Mehmood               | Mubashar Ali s/o Abdul Hameed      |
| 11             | Shameer Ali s/o Muhammad Younis               | M. Sarwar Iqbal s/o M. Iqbal       |
| 12             | Shahzad Ali s/o M. Aslam                      | Huriya d/o M. Rafi                 |

Audit held that fraudulent hiring and payment was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that few contingent paid staff discontinued the field activities and they were replaced with other contingent paid staff for smooth functioning of field activities. Reply was not tenable because the management hired the staff without approval of CEO.

The reply was not tenable because DDOH made payment to the bogus persons who were not included in the list of recruitment orders by tempering the acquaintance roll.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at the department level. No further progress was reported till finalization of this report.

Audit recommends recovery besides initiation of inquiry at the administrative department level to fix responsibility on the official(s) at fault.

[PDP No. 93]

## B) Human Resource / Employees related irregularities

### 9.4.11 Non-transparent hiring of contingent paid staff

As per Supreme Court of Pakistan Ruling dated 19.01.1993, passed in Human Rights case No. 104 (I to IV) 1992 read with Government of the Punjab S&GAD notifications No. SOR-III-2-2/91 dated 05.10.1995 and No.DS(O&M)53/2004/ Contract (MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of DHA Lahore for the FY 2022-23, it was observed that management appointed contingent paid staff without fulfillment of codal formalities such as advertisement in newspaper through DGPR, formulation of selection criteria, minutes of meeting of selection committee and merit list etc. Moreover, the management did not provide CNIC numbers of candidates in violation of CEO DHA sanction orders. In one such case in Allama Iqbal town, bogus advertisement published on 24.09.2023 in daily newspaper Insaaf was provided to audit, whereas applications for hiring of contingent paid staff were called up to 28.8.2022 and hired on 29.09.2022. Further, the CEO accorded sanction of 1,188 staff while the management hired 1,477 employees. The sanction of hiring of an additional 289 staff was not obtained. Similarly, CEO accorded sanction of 471 staff, whereas, DDOH Aziz Bhatti Town hired 578 staff. The sanction of hiring of additional 107 staff was not obtained. This resulted in non transparent hiring of contingent paid staff as detailed below.

| <b>Rs in million</b> |  |   |               |
|----------------------|--|---|---------------|
| <b>Sr. No.</b>       | <b>Name of Formation</b>                                       | <b>Batches 89 days each</b>                           | <b>Amount</b> |
| 1                    | DDHOs Ravi, wahga, Samanabad, Shalimar, Data Gunj Bux, Gulberg | 437, 766, 495, 983, 757, 807, 439, 459, 573, 423, 466 | 6.605         |
| 2                    | DDHO Aziz Bhatti   | 110, 30, 50, 210, 240, 350, 471, 460                  | 3.896         |
| 3                    | DDHO Allama Iqbal Town   | 787, 1188   | 1.975         |
| 4                    | DDHO Nishter   | 1187, 765, 100  | 2.052         |
| 5                    | DDHO Cantt   | 125, 983, 1150, 230, 473, 300, 750                    | 4.011         |
| <b>Total</b>         |  |   | <b>18.539</b> |

Audit held that contingent paid staff was hired in a non-transparent manner due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that due to urgent nature of work, dengue workers were

hired after proper approval from CEO office. The reply was not tenable because recruitments were made without fulfilling codal formalities.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at the department level. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility on the officer(s) at fault.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2021-22 & 2022-23 vide para number 3.4.1.1.1 & 9.4.6 having a financial impact of Rs 674.524 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 85, 86, 87, 88, 111, 113, 115, 132, 133, 155, 156, 158 & 159]

#### **9.4.12 Irregular engagement of contingent paid staff - Rs 83.042 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2021-23, it was observed that management hired contingent paid staff for Polio, Dengue and COVID-19 activities. Scrutiny of record further revealed that the staff was engaged on duty before issuance of appointment orders and an amount of Rs 83.042 million was paid to the staff. This resulted in irregular engagement of contingent paid staff and payment of Rs 83.042 million as detailed given below:

| <b>Rs in million</b>     |                      |                     |                       |                      |               |
|--------------------------|----------------------|---------------------|-----------------------|----------------------|---------------|
| <b>Name of Formation</b> | <b>Date of order</b> | <b>No. of staff</b> | <b>Per day salary</b> | <b>Period (days)</b> | <b>Amount</b> |
| DDHO Cantt               | 04.10.2022           | 1,188               | 965                   | 5                    | 5.732         |
| DDHO Iqbal Town          | 10.10.2022           | 787                 | 965                   | 89                   | 67.591        |
| DDHO Cantt               | 07.05.2022           | 70                  | 689                   | 25                   | 1.533         |
| DDHO Cantt               | 03.05.2022           | 115                 | 689                   | 62                   | 7.952         |
| Aziz Bhatti Town         | 08.09.2021           | 43                  | 777                   | 7                    | 0.234         |
| <b>Total</b>             |                      |                     |                       |                      | <b>83.042</b> |

Audit held that irregular engagement of contingent paid staff and payment was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the DDOHs hired contingent paid staff prior to the formal sanction of CEO on the verbal directions of CEO and payment was made as per duties performed. The reply was not satisfactory because contingent paid staff was hired before the sanction of CEO.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at department level. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility on the official(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 9.4.7 having financial impact of Rs 144.768 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 94, 114, 116, 161 & 163]

#### **9.4.13 Overpayment of pay and allowances - Rs 11.291 million**

According to the clarification issued by the Finance Department, Government of the Punjab vide No. FD.SR-1/6-4/2019 dated 05.04.2021, NPA is not admissible to doctors serving on administrative posts. According to letter dated 21.04.2014 of Government of Punjab, Finance Department, conveyance allowance is not allowed to officers availing facility of official vehicle. According to Health Department, Government of the Punjab Notification No. PO(P&E-I) 19-113/2004 dated 13.04.2007, HSRA is not admissible to doctors (other than specialist doctors) & staff posted at normal DHQ Hospitals. According to Rule 1.15(2) of PTA Rules 1976, conveyance allowance falling under Rule 1.14 (ii) will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time.

During audit of following formations of DHA Lahore for the FY 2022-23, it was observed that the management over paid pay and allowances such as conveyance, house rent, HSRA etc. amounting to Rs 11.291 million to non-entitled officers and officials. This resulted in an overpayment of Rs 11.291 million as detailed below:

| <b>Rs in million</b> |                          |            |                                |
|----------------------|--------------------------|------------|--------------------------------|
| <b>Sr. No.</b>       | <b>Name of formation</b> | <b>NPA</b> | <b>Pay, CA, HRA, HSRA etc.</b> |
| 1                    | CEO (DHA) Lahore         | 0.384      | 4.895                          |
| 2                    | MS GMMH                  | 2.710      | 0.346                          |

**Rs in million**

| <b>Sr. No.</b> | <b>Name of formation</b> | <b>NPA</b>   | <b>Pay, CA, HRA, HSRA etc.</b> |
|----------------|--------------------------|--------------|--------------------------------|
| 3              | DDOH Aziz Bhatti Town    | 0.689        | 1.303                          |
| 4              | DDOH Nishter Town        | 0.271        | 0.060                          |
| 5              | DDOH Cantt               | 0.250        | 0.383                          |
|                | <b>Total</b>             | <b>4.304</b> | <b>6.987</b>                   |

Audit held that overpayment of pay and allowances was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that the matter was under consideration with P&SHC department regarding NPA and change forms had been submitted to AG office for recovery of pay and allowances.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed for complete recovery. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing of responsibility on the officers /officials at fault.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2021-22 & 2022-23 vide para number 3.4.1.1.2 and 9.4.9 having financial impact of Rs 22.981 million. Recurrence of same irregularity is a matter of serious concern

[PDP No. 63, 65, 74, 107, 108, 110, 127, 154, 167, 168, 169 & 178]

#### **9.4.14 Doubtful payment of arrears to contingent paid staff - Rs 3.289 million**

According to Rule 4(1)(a&b) of PDA (Accounts) Rules 2017, the mode of payments from the local fund of the District Authority shall be that the payments up to rupees one thousand may be made in cash and exceeding rupees one thousand shall be made through crossed non-negotiable cheque.

During audit of DDOH Ravi Zone Lahore for the FY 2022-23, it was observed that an arrear payment of Rs 3.289 million to contingent paid staff hired in FY 2021-22 was made in cash instead of cross cheques or e-channel in FY 2022-23. Moreover, the disbursement record, the contact details of contingent paid staff, the acquaintance roll and the bank statement were not maintained. This resulted in doubtful payment of arrears to contingent paid staff of Rs3.289 million.



**Rs in million**

| <b>Document No.&amp; Date</b> | <b>Sanction order</b>  | <b>Batch (89 days)</b> | <b>No of workers</b> | <b>Amount</b> |
|-------------------------------|------------------------|------------------------|----------------------|---------------|
| 1900012459/<br>25.10.22       | 9937/ RZ /<br>19.10.22 | 01.07.21 to 27.9.21    | 200                  | 1.566         |
| 1900005942/<br>25.10.22       | 10008/RZ/<br>24.10.22  | 15.07.21 to 11.10.21   | 220                  | 1.723         |
| <b>Total</b>                  |                        |                        |                      | <b>3.289</b>  |

Audit held that doubtful payment of arrears to contingent paid staff was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department did not submit any reply.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at the administrative department level. No further progress was reported till finalization of this report.

Audit recommends investigation of the matter and fixing of responsibility besides recovery under report to audit.

[PDP No. 82]

#### **9.4.15 Doubtful disbursement to contingent paid staff - Rs 13.559 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DDOH Nishter Town for the FY 2022-23, it was observed that CEO DHA Lahore sanctioned hiring of 1,187 contingent paid staff w.e.f. 29.9.22 to 30.11.22. Scrutiny of record further revealed that the management of Nishter Town withdrew an amount of Rs 72.164 million for 1,187 contingent paid staff, whereas, a payment of Rs 58.607 million was made to 963 contingent paid staff in cash. Further, the acquaintance roll of the remaining 224 contingent paid staff amounting to Rs 13.559 million was not provided for verification. This resulted in doubtful disbursement of Rs 13.559 million to contingent paid staff as detail given below:

**Rs in million**

| <b>Sr. No.</b> | <b>Union Council</b> | <b>As per Order</b> | <b>As per acquaintance</b> | <b>Short</b> | <b>Amount paid per CPS</b> | <b>Unpaid Amount</b> |
|----------------|----------------------|---------------------|----------------------------|--------------|----------------------------|----------------------|
| 1              | 137                  | 100                 | 38                         | 62           | 0.061                      | 3.769                |

**Rs in million**

| <b>Sr. No.</b> | <b>Union Council</b> | <b>As per Order</b> | <b>As per acquaintance</b> | <b>Short</b> | <b>Amount paid per CPS</b> | <b>Unpaid Amount</b> |
|----------------|----------------------|---------------------|----------------------------|--------------|----------------------------|----------------------|
| 2              | 138                  | 40                  | 22                         | 18           | 0.061                      | 1.094                |
| 3              | 139                  | 100                 | 64                         | 36           | 0.061                      | 2.189                |
| 4              | 140                  | 49                  | 42                         | 7            | 0.061                      | 0.426                |
| 5              | 141                  | 48                  | 42                         | 6            | 0.061                      | 0.365                |
| 6              | 142                  | 29                  | 22                         | 7            | 0.061                      | 0.426                |
| 7              | 143                  | 113                 | 70                         | 43           | 0.061                      | 2.614                |
| 8              | 144                  | 37                  | 22                         | 15           | 0.061                      | 0.912                |
| 9              | 145                  | 24                  | 22                         | 2            | 0.061                      | 0.122                |
| 10             | 146                  | 29                  | 22                         | 7            | 0.061                      | 0.426                |
| 11             | 147                  | 43                  | 22                         | 21           | 0.061                      | 1.216                |
| <b>Total</b>   |                      | <b>612</b>          | <b>388</b>                 | <b>224</b>   |                            | <b>13.559</b>        |

Audit held that doubtful disbursement to contingent paid staff was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that payment was made to 1,187 contingent paid staff. The reply was not tenable because 1,187 contingent paid staff were hired, whereas, payment was made to 963 contingent paid staff and the remaining amount Rs 13.559 million was not paid.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at the administrative department level. No further progress was reported till finalization of this report.

Audit recommends inquiry the matter at the administrative department level besides fixing responsibility on officer(s) at fault.

[PDP No. 142]

#### **9.4.16 Irregular hiring of contingent paid staff - Rs 34.509 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During audit of DDHO Cantt for the FY 2021-22, it was observed that the management hired 550 contingent paid staff in five different batches for Anti Dengue, Polio Campaigns & COVID-19 (Corona Helpers) and paid Rs 34.509 million. Scrutiny of record revealed that the

approval for hiring of contingent paid staff were not obtained from CEO. This resulted in irregular payment of Rs 34.509 million as detailed below:

**Rs in million**

| <b>Sr. No.</b> | <b>Order No. / date</b>         | <b>Total workers</b> | <b>Period</b>            | <b>Amount</b> |
|----------------|---------------------------------|----------------------|--------------------------|---------------|
| 1              | 241/DDHO Cantt dated 17.05.2021 | 125                  | 17.05.2021 to 13.08.2021 | 7.665         |
| 2              | 463/DDHO Cantt dated 31.05.2021 | 125                  | 01.06.2021 to 28.08.2021 | 7.665         |
| 3              | 465/DDHO Cantt dated 03.06.21   | 100                  | 03.06.2021 to 30.08.2021 | 6.132         |
| 4              | 511/DDHO Cantt dated 30.06.21   | 100                  | 01.07.2021 to 27.09.2021 | 6.132         |
| 5              | 513/DDHO Cantt dated 03.07.21   | 100                  | 04.07.2021 to 30.09.2021 | 6.915         |
| <b>Total</b>   |                                 |                      |                          | <b>34.509</b> |

Audit held that irregular payment without sanction was made due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that contingent paid staff were hired on the directions of Deputy Commissioner. The reply was not tenable because contingent paid staff was hired and paid without the sanction of CEO (DHA) Lahore.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to inquire the matter at the department level. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter at the administrative department level besides fixing of responsibility on officer(s) at fault.

[PDP No. 164]

## **C) Procurement related irregularities**

### **9.4.17 Irregular purchase of medicine - Rs 147.927 million**

According to clause 10 of prequalification notification No. 7207-17 dated 27.7.2022 issued by Director General Health Services (DGHS) Punjab, all prequalified firms shall participate in the bidding process of procuring agency under the administrative control of P&SHC department. In case of non participation, the department may debar the non-participating firms.

During audit of CEO DHA Lahore for the FY 2022-23, it was observed that the management incurred Rs 147.927 million on the purchase of medicines. The contractors for the supply of medicine were pre-qualified by the DG Health Services (DGHS), P&SHC department, Government of the Punjab. The examination of the comparative statement of DHA Lahore revealed that less than three prequalified bidders participated in the bidding process in violation of PPRA. This resulted in irregular purchase of medicine of Rs 147.927 million as detailed at **Annexure-N**.

Audit held that irregular purchase of medicines was made due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that letter had been written to DGHS & the Secretary P&SHD Lahore about the blacklisting of bidders. Reply was not tenable because the management did not submit justification.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to blacklist the firms and circulate through PPRA to debar for future procurement. No further progress was reported till finalization of this report.

Audit recommends blacklisting of non-participating firms besides regularization of expenditure from the competent authority.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 9.4.10 having the financial impact of Rs 82.415 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 57]

### **9.4.18 Non-forfeiture of bid security - Rs 1.067 million**

According to Section 41.1 of the bidding document for procurement of bulk medicine, before signing of framework contract, the

successful bidder shall furnish a performance guarantee in the form of 2% of the awarded item(s), on the Form and in the manner prescribed by the procuring agency. According to Section 41.3 of the bidding document, failure to provide a performance guarantee by the bidder is a sufficient ground for annulment of the award and forfeiture of bid security.

During audit of CEO DHA Lahore for the FY 2022-23, it was observed that the following firms participated and won the tenders of Rs 8.427 million but did not acknowledge the advance acceptance. However, the management did not forfeit bid security of Rs 1.067 million. This resulted in the non-forfeiture of bid security of Rs 1.067 million as detailed below:

| <b>Rs in million</b> |                           |                             |                       |               |                        |
|----------------------|---------------------------|-----------------------------|-----------------------|---------------|------------------------|
| <b>Sr. No.</b>       | <b>Tender Inquiry No.</b> | <b>Prequalification No.</b> | <b>Name of Firms</b>  | <b>Amount</b> | <b>2% bid security</b> |
| 1                    | 64                        | 101                         | Wilshire              | 2.541         | 0.950                  |
| 2                    | 67                        | 107                         | M/s Stanley (Pvt) Ltd | 0.122         | 0.002                  |
| 3                    | 63                        | 100                         | M/s Scilife Pharma    | 2.870         | 0.057                  |
| 4                    | 70                        | 111                         | M/s Lisko Pakistan    | 0.962         | 0.019                  |
| 5                    | 78                        | 126                         | M/s Axis              | 0.287         | 0.006                  |
| 6                    | 77                        | 125                         | M/s Lisko Pakistan    | 0.593         | 0.012                  |
| 7                    | 145                       | 284                         | M/s MTI, Medical      | 1.052         | 0.021                  |
| <b>Total</b>         |                           |                             |                       | <b>8.427</b>  | <b>1.067</b>           |

Audit held that bid security was not forfeited due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that advance acceptance of tenders were not issued to the indicated firms. The reply was not tenable because the firms won the tenders but did not accept advance acceptance of tender and, therefore, contract was not executed but the management neither forfeited 2% bid security Rs 1.067 million nor blacklisted the firms.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to forfeit the earnest money besides blacklisting of firms. No further progress was reported till finalization of this report.

Audit recommends forfeiture of bid security besides fixing of responsibility on the officer(s) at fault.

[PDP No. 66]

#### 9.4.19 Irregular expenditure on purchase of consumables and store items-Rs 20.158 million

As per Rule 15 of PPRA Rules 2014, a procuring agency may procure goods, services, or works through a framework contract to ensure uniformity in the procurement. The procuring agency shall adopt any of the methods of procurement mentioned in the rules for the purpose of entering into the framework contract. According to Rule 12 (1)(2) of the PPRA Rules 2014, all procurements over three hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. According to rule 9 of PPRA 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of following formations of DHA Lahore for the FY 2021-23, it was observed that the management incurred an expenditure of Rs 20.158 million on the purchase of stores and consumables. The management did not prepare an annual procurement plan and incurred the whole expenditure on a piecemeal basis. This resulted in irregular expenditure of Rs 20.158 million as given below:

| <b>Rs in million</b> |                                      |   |                    |
|----------------------|--------------------------------------|---|--------------------|
| <b>Sr. No.</b>       | <b>Name of Formation</b>             | <b>Items</b>  | <b>Expenditure</b> |
| 1                    | CEO DHA Lahore                       | Hepatitis medical devices<br>HBS + HCV, blood sugar strips etc.   | 0.796              |
| 2                    | Government Mian Meer Hospital Lahore | Emergency patient ticket<br>OPD Registers, Computer papers, patient medical file, OPD list for pad etc. | 10.904             |
| 3                    | DDOH Cantt                           | Stationery, printing, dengue stickers, uniform, advertising, etc  | 7.865              |
| 4                    | DDOH Allama Iqbal                    | Printing, uniform, stationery, etc  | 0.593              |
| <b>Total</b>         |                                      |   | <b>20.158</b>      |

Audit held that irregular expenditure was made due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that annual demand cannot be generated as the budget was released on quarterly basis and purchases were ensured on a need

basis. The reply was not tenable because expenditure was incurred on operating expenses by splitting the indents to avoid advertisement on PPRA's website without preparing annual procurement plan.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to probe the matter and fixing of responsibility besides regularization of expenditure. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility on the officer(s) at fault.

**Note:** The issue was also reported in the Audit Report for Audit Year 2022-23 vide para number 9.4.11 having financial impact of Rs 76.110 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 75, 129, 130, 165, 176 & 177]

## **D) Value for money and service delivery issues**

### **9.4.20 Misuse of tied grants - Rs 144.040 million**

According to Rule 24 of PDA (Budget) Rules 2017, all conditional grants should be budgeted and utilized in accordance with the condition of the grant.

During audit of CEO DHA Lahore for the FY 2022-23, it was observed that tied grants of Rs 383.824 million was reported in original budget of FY 2022-23 for development schemes, out of which Rs 17.250 million were utilized for development schemes. Scrutiny of bank statement of DHA Lahore revealed the closing balance of Account-VI of Rs 222.534 million instead of required closing balance of Rs 366.574 million. The difference amount of Rs 144.04 million was utilized for other purposes by DHA. This resulted in misuse of tied grants of Rs 144.04 million.

Audit held that tied grants were misused due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that tied grants were used for payment of pension, financial assistance etc. due to non-availability of funds. The reply was not tenable because tied grants were misused, moreover, the management did not submit documentary evidence in support of reply.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to regularize the expenditure. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 58]

### **9.4.21 Irregular expenditure on hiring of vehicles - Rs 6.198 million**

According to Rule 12(1)(2) of the PPR 2014, all procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. Moreover, subject to Rule 13, any procurement exceeding three million rupees shall be advertised on the website of the authority, the website of the procuring agency, if any, and in at least two national daily newspapers.

During audit of DDHO Allama Iqbal Town Lahore for the FY 2022-23, it was observed that an expenditure of Rs 6.198 million was incurred on the hiring of Toyota Hiace (18 seater) without open



competition through PPRA and without execution of contract agreement with M/S Sherazi Rent-a-Car. Vehicles rent was increased from Rs 9,000 per day to Rs 21,000 without any reason in writing during the same financial year. Further probe revealed that the management fraudulently overdrew Rs 0.500 million on account of rent for days 02<sup>nd</sup> November 2022, 19 & 29 September 2022 against which the rent was already paid. This resulted in irregular expenditure on hiring of vehicles of Rs 6.198 million as detailed below:

| <b>Rs in million</b> |                   |             |            |                     |                    |                     |
|----------------------|-------------------|-------------|------------|---------------------|--------------------|---------------------|
| <b>Sr. No.</b>       | <b>Invoice No</b> | <b>Date</b> | <b>Qty</b> | <b>Per day rent</b> | <b>No. of days</b> | <b>Gross Amount</b> |
|                      |                   |             | <b>A</b>   | <b>B</b>            | <b>C</b>           | <b>A*B*C</b>        |
| 1                    | 2614              | 22.2.22     | 11         | 0.021               | 7                  | 1.617               |
| 2                    | 2597              | 2.11.22     | 10         | 0.009               | 7                  | 0.630               |
| 3                    | 2589              | 19.9.22     | 8          | 0.009               | 1                  | 0.072               |
| 4                    | 2591              | 29.9.22     | 8          | 0.009               | 1                  | 0.072               |
| 5                    | 2588              | 19.9.22     | 4          | 0.009               | 12                 | 0.432               |
| 6                    | 2625              | 31.5.23     | 4          | 0.009               | 12                 | 0.432               |
| 7                    | 2598              | 2.11.22     | 7          | 0.009               | 7, 2               | 0.396               |
| 8                    | 2590              | 29.9.22     | 2          | 0.009               | 6                  | 0.108               |
| 9                    | 2611              | 14.1.23     | 11         | 0.009               | 7                  | 0.693               |
| 10                   | 2587              | 12.9.22     | 9          | 0.009               | 6                  | 0.486               |
| 11                   | 2586              | 29.8.22     | 10         | 0.009               | 7                  | 0.630               |
| 12                   | 2585              | 13.8.22     | 10         | 0.009               | 7                  | 0.630               |
| <b>Total</b>         |                   |             |            |                     |                    | <b>6.198</b>        |

Audit held that irregular expenditure on hiring of vehicles was incurred due to weak financial controls.

The matter was reported to the PAO in November 2023. The department neither submitted any reply nor attended DAC meeting.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to probe the matter at department level and submit report along with fixation of responsibilities and recovery duly supported with documentary evidence. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 128]

## E) Others

### 9.4.22 Irregular expenditure without approval of austerity committee - Rs 398.877 million

As per Para 3(ii) of austerity measures' notification for the FY 2022-23 issued by Finance Department, Government of the Punjab vide letter No. FD.SO(GOODS)44-4/2022-23 dated 18.11.2022, department shall remain within the budgetary allocations for the purpose under object head A01277-contingent paid staff. Moreover, no additional funds as supplementary grant shall be provided for this head during FY 2022-23 and no re-appropriation shall be allowed / made without recommendations of the Austerity Committee.

During audit of DHA Lahore for the FY 2022-23, it was observed that the management revised the original budget Rs 696.438 million to Rs 1,105.086 million for contingent paid staff payments without approval of austerity committee. This resulted in irregular expenditure on contingent paid staff of Rs 398.877 million as detailed below:

#### Rs in million

| Detail Item Desc             | Original Budget | Supplementary | Budget surrender | Final Budget | Budget Released | Actual Expenditure | Balance |
|------------------------------|-----------------|---------------|------------------|--------------|-----------------|--------------------|---------|
| A01277-Contingent paid staff | 696.438         | 473.68        | -65.031          | 1105.086     | 1095.782        | 1095.315           | 9.771   |

Audit held that excess expenditure on contingent paid staff was made due to weak financial controls.

The matter was reported to the PAO in November 2023. The department neither submitted any reply nor attended DAC meeting.

DAC in its meeting held on 9<sup>th</sup> December 2023 directed to regularize the expenditure. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility on the officer(s) at fault.

[PDP No. 77]

## CHAPTER 10

### DISTRICT HEALTH AUTHORITY NANKANA SAHIB

#### 10.1 Introduction

a) There are 14 formations in DHA Nankana Sahib out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations was Rs 1,292.234 and Rs 53.766 million respectively out of which 35% expenditure and 100% receipt is audited

#### Audit Profile of DHA Nankana Sahib

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Nankana Sahib      | 14               | 04      | 452.477             | 53.766           |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Nankana Sahib was Rs 2,462.300 million and supplementary grant was Rs 389.505 million for the FY 2022-23. An amount of Rs 341.981 million was surrendered and final budget was Rs 2509.824 million. Management incurred an expenditure of Rs 2,509.823 million. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                |                |                  |                  |                         |
|---------------|------------------|----------------|----------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant    | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 1,846.691        | 121.606        | 100.016        | 1,868.281        | 1868.8           | 0.519                   |
| Non-Salary    | 606.472          | 263.580        | 241.397        | 628.655          | 628.137          | -0.518                  |
| Development   | 9.137            | 4.319          | 0.568          | 12.888           | 12.886           | -0.002                  |
| <b>Total</b>  | <b>2,462.300</b> | <b>389.505</b> | <b>341.981</b> | <b>2,509.824</b> | <b>2,509.823</b> | <b>0.00</b>             |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 2,351.234          | 2,139.660          | -211.574                       | 09                     |
| 2022-23               | 2,509.823          | 2,509.823          | 0                              | 0                      |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 7% increase in budget allocation and 17% increase in expenditure during FY 2022-23 as compared to FY 2020-21. There was no saving during FY 2022-23.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Nankana Sahib for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Nankana Sahib was not given targets vis-à-vis indicators by the Health Department

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | -              | 1,985,508           |
| 2              | Indoor Patients                             | -              | 72,892              |
| 3              | Surgical Cases                              | -              | 25,090              |
| 4              | Cardiac Coronary Unit                       | -              | 8,932               |
| 5              | Diagnostic Services (Laboratory, Radiology) | -              | 441,270             |
| 6              | Family Planning Activities                  | -              | 38,470              |
| 7              | Peads                                       | -              | 156,123             |
| 8              | Surgery                                     | -              | -                   |
| 9              | TB Chest Treatments                         | -              | 2,999               |
| 10             | Free Medicines to Patients                  | -              | -                   |

**Source:** DHIS dashboard of DHA Nankana Sahib

#### ii. Service Delivery Issues

In view of the above table, it, prima facie, appears that DHA Nankana Sahib was required to be given targets for achievement.

## 10.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 171.768 million were raised in this report during current audit of DHA Nankana Sahib. This amount also includes recoveries of Rs 20.427 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

| <b>Rs in million</b> |  |  |
|----------------------|--|--|
| <b>Sr. No.</b>       | <b>Classification</b>                        | <b>Amount placed under audit observation</b> |
| 1                    | Non-production of record                     | -  |
| 2                    | Fraud, embezzlement, and misappropriation    | -  |
| <b>3</b>             | <b>Irregularities:</b>                       |  |
| A                    | HR/Employees related irregularities          | 18.813                                       |
| B                    | Procurement related irregularities           | 31.394                                       |
| C                    | Management of accounts with commercial banks | -  |
| 4                    | Value for money and service delivery issues  | -  |
| 5                    | Others                                       | 121.561                                      |
| <b>Total</b>         |  | <b>171.768</b>                               |

## 10.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| <b>Sr. No.</b> | <b>Audit Year</b> | <b>No. of Paras</b> | <b>Status of PAC Meetings</b> |
|----------------|-------------------|---------------------|-------------------------------|
| 1              | 2017-18           | 23                  | Not convened                  |
| 2              | 2018-19           | 23                  |                               |
| 3              | 2019-20           | 23                  |                               |
| 4              | 2020-21           | 10                  |                               |
| 5              | 2021-22           | 17                  |                               |
| 6              | 2022-23           | 06                  |                               |

## 10.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 10.4.1 Overpayment of pay & allowances and non-deduction of penal rent-Rs 15.093 million

According to notification No.PO(P&E-I) 19-113/2004 dated 13.04.2007 of P&SHC department, Government of the Punjab, HSRA is not admissible to doctors (other than specialist doctors) & staff posted at normal DHQ Hospitals. According to the Government of Punjab, Health Department's order No. SO (N.D)2-26/2004(P.II), NPA is admissible only for those doctors who do not opt for private practice. According to Rule 1.15(2) of PTA Rules 1976, conveyance allowance falling under Rule 1.14(ii) will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time.

During audit of DHA Nankana Sahib for the FY 2022-23, it was observed that the management made overpayment of different pay & allowances i.e. NPA & CA to un-entitled officers & officials. Further, compulsory deductions of certain employees e.g penal rent Rs 2.262 million were not made. This resulted in overpayment of Rs 12.831 million and non-deduction of Rs 2.262 million.

| <b>Rs in million</b>     |                            |   |               |
|--------------------------|----------------------------|---|---------------|
| <b>Sr. No.</b>           | <b>Formation Name</b>      | <b>Description</b>                                | <b>Amount</b> |
| 1                        | CEO DHA Nankana Sahib      | HSRA  | 3.628         |
| 2                        | DHQ Hospital Nankana Sahib | Overpayment of pay & allowances for absent period | 0.854         |
| 3                        | DHQ Hospital Nankana Sahib |   | 0.261         |
| 4                        | DHA Nankana Sahib          | NPA   | 6.139         |
| 5                        | THQ Hospital Shahkot       | CA  | 0.495         |
| 6                        | CEO DHA Nankana Sahib      | CA  | 0.143         |
| 7                        | DHQ Hospital Sahib         | CA  | 0.228         |
| 8                        | DHQ Hospital Nankana Sahib | Overpayment of pay & allowances                   | 0.888         |
| <b>Total Overpayment</b> |                            |   | <b>12.831</b> |
| 8                        | THQ Hospital Shahkot       | Penal Rent  | 2.039         |
| 9                        | THQ Sangla Hill            | Penal Rent  | 0.418         |
| <b>Total</b>             |                            |   | <b>15.093</b> |

Audit held that overpayments were made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that recovery process had been started.

DAC in its meeting held on 18<sup>th</sup> December 2023 directed to expedite the recovery. No further progress was reported till finalization of this report.

Audit recommends immediate recovery of overpayments besides fixing of responsibility on officer(s) at fault.

[PDP No. 188, 189, 191, 194, 197, 198, 200, 201, 211, 225, 226 & 227]

#### **10.4.2 Non-imposition of penalty-Rs 3.720 million**

According to notification No.SO(D-II) MW/2011(P-V) dated 30<sup>th</sup> June 2022, of Labour & HR Department, Government of the Punjab, minimum wage rate for the unskilled labour is Rs 25,000 per month of 26 days. As per Clause 1.8 of section “fines and penalties” of contract between PMU, P&SHC department and Mustahlik Enterprises for the procurement of Mechanical Electrical Plumbing & Generator (MEPG) services a penalty of Rs 5,000 per worker shall be charged and deducted from the invoice of the service provider if any worker not paid minimum wage as per labour laws.

During audit of the MS DHQ Hospital Nankana Sahib for the FY 2022-23, it was observed that management outsourced MEPG services to Mustahlik Enterprises. The vendors paid wages less than the minimum wage rate to staff in violation of rules *ibid*. However, the management neither ensured payment of minimum wage rate nor imposed penalty of Rs3.720 million. This resulted in non-imposition of penalty of Rs3.720 million as detailed below:

| <b>Rs in million</b> |                       |                          |                          |                           |
|----------------------|-----------------------|--------------------------|--------------------------|---------------------------|
| <b>Agreement</b>     | <b>Contractor</b>     | <b>Number of workers</b> | <b>Per month Penalty</b> | <b>Penalty FY 2022-23</b> |
| Procurement of MEPG  | Mustahlik Enterprises | 62                       | 310,000                  | 3.720                     |

Audit held that penalty was not imposed due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the payment was made by PMU, P&SHC department. Reply was not tenable because it was the duty of the management to enforce penalties as per contract.

DAC in its meeting held on 18<sup>th</sup> December 2023 directed to ensure payment of minimum wages and imposition of penalty. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision besides fixing of responsibility on officer(s) at fault.

[PDP No. 209]



## **B) Procurement related irregularities**

### **10.4.3 Non-supply of medicines - Rs 31.394 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall liable to make good the loss.

During audit of DHA Nankana Sahib for the FY 2022-23, it was observed that the management issued purchase orders of Rs 31.394 million to different suppliers as detailed at **Annexure-O**. Scrutiny of record further revealed that suppliers failed to supply the medicines within stipulated time period. However, the management neither forfeited performance guarantees of Rs 0.627 million nor penalized the suppliers. This resulted in non-supply of medicine of Rs 31.394 million.

Audit held that medicines were not supplied by the suppliers due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that certain vendors had supplied the medicine. The reply was not tenable because the management did not provide the evidence of deduction of LD charges, moreover, no action was taken against the suppliers who did not supply the medicine.

DAC in its meeting held on 18<sup>th</sup> December 2023 directed to impose penalty to firms for non-supply of medicine in time and deduct LD charges for delay in supply. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision besides fixing of responsibility on person (s) at fault.

[PDP No. 183]

## C) Others

### 10.4.4 Irregular use of tied grants - Rs 109.479 million

According to Rule 24 of PDA (Budget) Rules 2017, all conditional grants should be budgeted and utilized in accordance with the condition of the grant.

During audit of DHA Nankana Sahib for the FY 2022-23, it was observed that the management utilized tied grants for bulk medicine of Rs 109.479 million for other purposes in violation of rules ibid. This resulted in irregular utilization of tied grants of Rs 109.479 million as detail below:

| Rs in million                  |         |         |             |                  |                               |
|--------------------------------|---------|---------|-------------|------------------|-------------------------------|
| Opening balance as on 01-07-22 | Release | Total   | Expenditure | Required balance | Balance as per bank statement |
| 114.978                        | 177.564 | 292.542 | 183.063     | 109.479          | 14.101                        |

Audit held that conditional grants were utilized for other purposes due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the tied grant was utilized for payment of electricity bills. Reply was not tenable because tied grants were not meant for payment of electricity bills.

DAC in its meeting held on 18<sup>th</sup> December 2023 directed for regularization of expenditure from competent authority. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure from competent authority besides fixing of responsibility on officer(s) at fault.

[PDP No. 186]

### 10.4.5 Non deduction of GST - Rs 1.614 million

According to Para 10 of Circular No.09 of 2022-23 Sale tax, Federal Excise and ICT (Tax on Service) of amendment in Finance Act 2022 communicated vide Notification No. C.No.3(1)ST-L&P/2019 dated 21.07.2022, drugs registered under the Drugs Act, 1976 have been made chargeable to tax at reduced rate of 1% without input adjustment. Similarly, Active Pharmaceutical Ingredients (APIs) and their raw materials are also chargeable at fixed rate of 1% subject to certification by Drug Regulatory Authority of Pakistan (DRAP).

During audit of DHA Nankana Sahib for the FY 2022-23, it was observed that the management purchased medicine of Rs161.737 million from different suppliers. However, the management failed to deduct GST @ 1% amounting to Rs 1.614 million. This resulted in non-deduction of GST of Rs 1.614 million.

Audit held that that GST was not deducted due to weak financial controls.

The matter was reported to the PAO in November 2023. The management did not submit reply.

DAC in its meeting held on 18<sup>th</sup> December 2023 directed the department to get clarification from the quarter concerned or recover the amount. No further progress was reported till finalization of this report.

Audit recommends recovery of GST besides fixing responsibility on officer(s) at fault.

[PDP No. 193]

#### **10.4.6 Non-reconciliation of electricity bills Rs - 10.468 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of MS THQ Hospital Shahkot for the FY 2022-23, it was observed that the management paid Rs 10.468 million to LESCO. Scrutiny of record revealed that the LESCO charged electricity bills on estimation basis. In certain instances payment was made against zero unit. This resulted in non-reconciliation of electricity bill of Rs 10.468 million as detailed at **Annexure-P**.

Audit held that irregular expenditure on electricity was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the matter had been taken up with LESCO for reconciliation. Reply was not tenable because the management did not provide reconciliation statement.

DAC in its meeting held on 18<sup>th</sup> December 2023 directed to expedite the process of reconciliation. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision besides fixing of responsibility on officer(s) at fault.

[PDP No. 229]

## CHAPTER 11

### DISTRICT HEALTH AUTHORITY OKARA

#### 11.1 Introduction

a) There are 22 formations in DHA Okara out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations was Rs 2,115.806 million and Rs 24.000 million respectively out of which 34% expenditure and 30% receipt is audited.

#### Audit Profile of DHA Okara

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Okara              | 22               | 04      | 709.404             | 7.200            |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts(Variance Analysis)

As per appropriation accounts, original budget of DHA Okara was Rs 5,018.200 million and supplementary grant was Rs 431.910 million for the FY 2022-23. An amount of Rs 601.275 million was surrendered and final budget was Rs 4,848.835 million. Management incurred an expenditure of Rs 4,479.319 million resulting in saving of Rs 369.516 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                |                |                  |                  |                         |
|---------------|------------------|----------------|----------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant    | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 3,510.216        | 241.947        | 417.904        | 3,334.259        | 3,333.822        | -0.437                  |
| Non-Salary    | 1,292.315        | 185.669        | 182.719        | 1,295.265        | 1,046.922        | -248.343                |
| Development   | 215.669          | 4.294          | 0.652          | 219.311          | 98.575           | -120.736                |
| <b>Total</b>  | <b>5,018.200</b> | <b>431.910</b> | <b>601.275</b> | <b>4,848.835</b> | <b>4,479.319</b> | <b>-369.516</b>         |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 4,153.305          | 3,605.087          | -548.217                       | 13                     |
| 2022-23               | 4,848.835          | 4,479.319          | -369.516                       | 8                      |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 17% increase in budget allocation and 24% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 369.516 million during FY 2022-23 which is 8% of budget.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Okara for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Okara was not given targets vis-à-vis indicators by the Health Department.

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | -              | 3,069,516           |
| 2              | Indoor Patients                             | -              | 94,975              |
| 3              | Surgical Cases                              | -              | 32,423              |
| 4              | Cardiac Coronary Unit                       | -              | 15,314              |
| 5              | Diagnostic Services (Laboratory, Radiology) | -              | 403,129             |
| 6              | Family Planning Activities                  | -              | 105,667             |
| 7              | Peads                                       | -              | 32,423              |
| 8              | Surgery                                     | -              | 28,048              |
| 9              | T.B Chest Treatments                        | -              | 7,318               |
| 10             | Free Medicines to Patients                  | -              | 0                   |

**Source:** DHIS dashboard of DHA Okara

#### ii. Service Delivery Issues

In view of the above table, it, prima facie, appears that DHA Okara was required to be given targets for achievement.

## 11.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 284.932 million were raised in this report during current audit of DHA Okara. This amount also includes recoveries of Rs 48.597 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

| Rs in million |  |                                       |
|---------------|--|---------------------------------------|
| Sr. No.       | Classification                               | Amount placed under audit observation |
| 1             | Non-production of record                     | -                                     |
| 2             | Fraud, embezzlement, and misappropriation    | -                                     |
| <b>3</b>      | <b>Irregularities:</b>                       |                                       |
| A             | HR/Employees related irregularities          | 19.052                                |
| B             | Procurement related irregularities           | 1.261                                 |
| C             | Management of accounts with commercial banks | -                                     |
| 4             | Value for money and service delivery issues  | 71.119                                |
| 5             | Others                                       | 193.500                               |
| <b>Total</b>  |  | <b>284.932</b>                        |

## 11.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 25           | Not convened           |
| 2       | 2018-19    | 27           |                        |
| 3       | 2019-20    | 12           |                        |
| 4       | 2020-21    | 09           |                        |
| 5       | 2021-22    | 05           |                        |
| 6       | 2022-23    | 07           |                        |

## 11.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 11.4.1 Overpayment of pay & allowances-Rs 19.052 million

According to P&SHC department, Government of the Punjab. Notification No. PO(P&E-I) 19-113/2004 dated 13.04.2007, HSRA is not admissible to doctors (other than specialist doctors) & staff posted at normal DHQ Hospitals. According to the Government of Punjab, Health Department's order No. SO(N.D)2-26/2004(P.II),NPA is admissible only for those doctors who do not opt for private practice. According to Rule 1.15(2) of PTA Rules 1976, conveyance allowance falling under Rule 1.14 (ii) will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time.

During audit of DHA Okara for the FY 2022-23, it was observed that the management made overpayment of Rs 18.396 million of different allowances such as HSRA, NPA, HRA & CA to unentitled officers & officials. Further, compulsory deductions e.g General Provident Fund, Group Insurance and Benevolent Fund of certain employees amounting to Rs 0.656 million were not made. This resulted in overpayment of Rs 19.052 million.

| Rs in million |                               |                  |                        |               |
|---------------|-------------------------------|------------------|------------------------|---------------|
| Sr. No.       | Formation Name                | No. of Employees | Allowance / Deductions | Amount        |
| 1             | DHQ Hospital City Okara       | 20, 26, 06, 33   | HSRA, NPA, HRA, CA     | 8.708         |
| 2             | DHQ Hospital South City Okara | 77               | HSRA                   | 0.562         |
| 3             | THQ Hospital Depalpur         | 103              | HSRA                   | 2.020         |
| 4             | CEO DHA Okara                 | 23               | NPA                    | 7.106         |
| 5             | DHQ Hospital City Okara       | 20               | GPF, GI, BF            | 0.656         |
| <b>Total</b>  |                               |                  |                        | <b>19.052</b> |

Audit held that overpayments were made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that overpayments would be recovered.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to expedite recovery. No further progress was reported till finalization of this report.



Audit recommends immediate recovery of overpayments besides fixing of responsibility on persons at fault.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Year 2022-23 and 2021-22 vide para number 11.4.3 and 5.4.2.1.1 having financial impact of Rs 32.376 million and Rs 36.869 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 248, 253, 254, 255, 259, 263, 264, 267, 268, 276, 277 & 283]

## B) Procurement related irregularities

### 11.4.2 Irregular purchase of LP medicines - Rs 1.261 million

According to Para 2(iii) of P&SHC department letter No. SO(HP)12-02/2022 dated 29.06.2022, LP is allowed for emergencies and indoor patients department, on the prescription of authorized consultants or the medical officers. LP from registered pharmacy will be patient specific on day-to-day basis.

During audit of THQ Hospital Depalpur for the FY 2022-23, it was observed that management expended Rs 1.261 million on purchase of LP medicines. Scrutiny of record further revealed that the LP medicine was purchased in bulk instead of day-to-day requirement. Moreover, prescription of the doctor specifying the patient name and diagnosis were not provided to audit for verification. This resulted in irregular purchase of Rs 1.261 million detailed below:

| <b>Rs in million</b>       |                         |   |               |
|----------------------------|-------------------------|---|---------------|
| <b>Bill No. &amp; Date</b> | <b>Name of Supplier</b> | <b>Name of Medicines</b>  | <b>Amount</b> |
| 230250/<br>10.09.2022      | Abbas Medical<br>Store  | Auto disable syringe, CREPE Bandage, NG No. 6, absorbent cotton, E.T.T (2.5,3.5,4.5)          | 0.612         |
| 23006/<br>05.08.2022       |                         | Auto disable syringe 5cc, absorbent cotton wool, syringe 1cc                                  | 0.308         |
| 92/<br>10.08.2022          | Pharmasia<br>Pharmacy   | Cefriaxone Inj, Drotaverine Inj, Lignocane gel, Sulphadiazine Cream, Povidone, Ringer Lactate | 0.341         |
| <b>Total</b>               |                         |   | <b>1.261</b>  |

Audit held that irregular purchase was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that LP medicine were purchased as per policy circulated vide letter No. SO(HP)12-02/2022 dated 29-06-2022. Reply was not tenable because LP medicine was purchased without prescription of doctors.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to provide the prescription of the doctors in support of reply. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility on person (s) at fault.

[PDP No. 282]

## **C) Value for money and service delivery issues**

### **11.4.3 Non-utilization of development funds - Rs 71.119 million**

According to Rule 27(3)(a) of PDA (Accounts) Rules, 2017, vigilance and ordinary prudence principal shall be exercised in respect of expenditure from the local fund.

During audit of CEO DHA Okara for the FY 2022-23, it was observed that management received development funds of Rs 166.153 million for Trauma Centre, DHQ Hospital City Okara, Cardiac Centre at THQ Hospital Depalpur and Dialysis centre at THQ Hospital Renala Khurd. The management utilized Rs 95.034 million only leaving an unspent balance of Rs 71.119 million. This resulted in non-utilization of development funds of Rs 71.119 million.

Audit held that development funds were not utilized due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that non-utilization of funds was due to non-revision of PC-I. Reply was not tenable because the management could not provide justification for non-utilization of funds and non-revision of PC-I.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed the management to expedite the progress. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility on person (s) at fault for non-utilization of funds.

[PDP No. 245]

## **D) Others**

### **11.4.4 Non-utilization of medicine budget - Rs 47.108 million**

According to Finance Department, Government of the Punjab letter No FD(W&M) 22-1/2022-23/DHA/2043 dated 15.05.2023, medicine budget was provided for further disbursement to district headquarter hospitals.

During audit of CEO DHA Okara for the FY 2022-23, it was observed that Finance Department, Government of the Punjab released funds of Rs 52.944 million for further disbursement to DHQ Hospital South City Okara for purchase of medicine. However, CEO DHA released Rs 5.836 million only. Scrutiny of record further revealed that there was a liability of Rs 48.384 million as well. This resulted in non-utilization of medicine budget of Rs 47.108 million.

Audit held that medicine budget was not utilized due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that budget was released as per government instructions. The reply was not tenable because the budget was not released as per available record.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for timely release of budget in future. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility on person (s) at fault for non-utilization of medicine budget.

[PDP No. 242]

### **11.4.5 Understatement of cash balance - Rs 122.773 million**

According to Rule 13(1)(c) of PDA (Accounts) Rules, 2017, the head of offices under the supervisory control of a District Authority shall ensure that internal controls are effectively applied with no rate of financial irregularity.

During audit of CEO DHA Okara for the FY 2022-23, it was observed that the opening balance of Account-VI as on 01.07.2022 was Rs 439.544 million. Scrutiny of record further revealed that the opening balance was required to be Rs 562.317 million. The management utilized conditional grants that resulted in understatement of cash balance of Rs 122.773 million as detail below:

| <b>Rs in million</b>                                |                |
|---|----------------|
| <b>Description</b>                                  | <b>Amount</b>  |
| Bulk medicine balance on 01.07.2022                 | 513.782        |
| Development schemes balance on 01.07.2022           | 48.535         |
| Balance to be available on 01.07.2022 at Account-VI | 562.317        |
| Balance as per bank statement on 01.07.2022         | 439.544        |
| Difference in opening balance                       | <b>122.773</b> |

Audit held that cash balance was understated due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that the matter had already been taken up with the Secretary P&SHC department, Government of the Punjab, vide office letter No.4420/CEO(DHA)/OK dated 17-05-2023 for investigation. The department admitted the lapse.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to follow up the case. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility on person (s) at fault for utilization of conditional grants.

[PDP No. 244]

#### **11.4.6 Non-imposition of penalty - Rs 5.948 million**

According to letter No. SO(D-II)MW/2011(Vol-VI) dated 22.06.2022, of Labour & HR Department, Government of Punjab, minimum wage is Rs 25,000 for 26 days and according to clause 7 of contract agreement between Project Management Unit (PMU), P&SHC department and vendors dated 26.02.2021, penalty of Rs 5,000 per person per month will be imposed on non compliance of minimum wage rate.

During audit of DHQ Hospital City Okara for the FY 2022-23, it was observed that the management processed the contractor claims without observing minimum wage rate. Scrutiny of record further revealed that the management neither ensured payment of minimum wage rate to the staff engaged on outsourced services nor penalized the contractors as per agreement. This resulted in non-imposition of penalty of Rs 5.948 million as detailed below:

**Rs in million**

| <b>Service provider</b> | <b>Nature of Service</b> | <b>No. of employees</b> | <b>Penalty per month</b> | <b>No. of months</b> | <b>Amount</b> |
|-------------------------|--------------------------|-------------------------|--------------------------|----------------------|---------------|
| Babur & Umer Pvt. Ltd   | Janitorial               | 80                      | 5,000                    | 8                    | 3.200         |
| Bilal Enterprises       | Janitorial               | 79                      | 3,000                    | 4                    | 0.948         |
| GB Security             | Security                 | 38                      | 3,000                    | 12                   | 1.368         |
| Mustahlik Enterprises   | MEPG                     | 12                      | 3,000                    | 12                   | 0.432         |
| <b>Total</b>            |                          |                         |                          |                      | <b>5.948</b>  |

Audit held that penalty was not imposed due to weak administrative controls.

The matter was reported to the PAO in November 2023. department replied that a letter had been sent to concerned service provider under intimation to Project Director, Project Management Unit, P&SHD Lahore. Reply was evasive because it was the responsibility of the management to ensure payment of minimum wages and imposition of penalty.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to follow up the case vigorously. No further progress was reported till finalization of this report.

Audit recommends imposition of penalty besides fixing of responsibility on officer(s) at fault.

[PDP No. 251]

#### **11.4.7 Irregular payment of pending liabilities - Rs 13.392 million**

According to Rule 17.17(A) and 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in PFR Form-27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of DHA Okara for the FY 2022-23, it was observed that management paid liabilities of Rs 13.392 million pertaining to the FY 2021-22 without approval of the next higher authority. This resulted in irregular payment of pending liabilities of Rs 13.392 million as detailed below:

**Rs in million**

| <b>Sr. No.</b> | <b>Formation Name</b>         | <b>Name of Supplier</b> | <b>Amount</b> |
|----------------|-------------------------------|-------------------------|---------------|
| 1              | DHQ Hospital City Okara       | Pharmasia Pharmacy      | 11.520        |
| 2              | DHQ Hospital South City Okara | Dazzle Equipment & Co   | 1.872         |
| <b>Total</b>   |                               |                         | <b>13.392</b> |

Audit held that irregular payment of pending liabilities was made due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that expenditure was incurred after separate budget and approval of the authority. The reply was not tenable as no evidence was provided in support of reply.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to regularize the expenditure from competent authority. No further progress was reported till finalization of this report.

Audit recommends that regularization of expenditure besides fixing of responsibility on officer(s) at fault.

[PDP No. 257 & 273]

#### **11.4.8 Non-contribution of EOBI and PESSI payments - Rs 4.279 million**

As per Section 1.3 (q) service provider shall pay its personnel not less than the minimum wage as per labour laws of Pakistan and other benefits mandated by the law. Moreover, as per Article 3 of Employees' Old-Age Benefits Act, 1976, all employees in an industry or establishment shall be insured in the manner prescribed under EOBI Act. Moreover, as per EOBI Act, employee & employer shall contribute @ 1% & 5% respectively of the workers' minimum wage rate. As per Section 20 of Provincial Employees Social Security Ordinance 1965, the employer shall pay a contribution @ 6% to the Social Security Institution.

During audit of DHQ Hospital City Okara for the FY 2022-23, it was observed that the service providers did not pay EOBI and PESSI contributions of outsourced staff. The service providers were required to contribute EOBI @ 5% and PESSI @ 6% of minimum wage rate i.e Rs 1,250 and Rs 1,500 per month respectively. This resulted in non-contribution of EOBI of Rs 1.945 million & PESSI of Rs 2.334 million.

**Rs in million**

| <b>Service provider</b> | <b>Nature of Service</b> | <b>No. of employees</b> | <b>No. of Months</b> | <b>EOBI Contribution @ 5%</b> | <b>PESSI Contribution @ 6%</b> |
|-------------------------|--------------------------|-------------------------|----------------------|-------------------------------|--------------------------------|
| Babur & Umer Pvt. Ltd.  | Janitorial               | 80                      | 8                    | 0.800                         | 0.960                          |
| Bilal Enterprises       | Janitorial               | 79                      | 4                    | 0.395                         | 0.474                          |
| GB Security             | Security                 | 38                      | 12                   | 0.570                         | 0.684                          |
| Mustahlik Enterprises   | MEPG                     | 12                      | 12                   | 0.180                         | 0.216                          |
| <b>Total</b>            |                          |                         |                      | <b>1.945</b>                  | <b>2.334</b>                   |

Audit held that EOBI and PESSI contributions were not made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that a letter had been sent to concerned services provider for provision of record relating to EOBI and PESSI payments. Reply was not tenable because it was responsibility of management to ensure compulsory contribution as per law.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to recover the payment from the contractors claims and imposition of penalty. No further progress was reported till finalization of this report.

Audit recommends the recovery of EOBI & PESSI contributions besides imposition of penalty.

[PDP No. 265 & 355]



## CHAPTER 12

### DISTRICT HEALTH AUTHORITY SHEIKHUPURA

#### 12.1 Introduction

a) There are 24 formations in DHA Sheikhpura out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations was Rs 2,664.460 million and Rs 72.745 million respectively out of which 73% expenditure and 38% receipt was audited.

#### Audit Profile of DHA Sheikhpura

Rs in million

| Sr. No. | Description            | Total Formations | Audited | Expenditure Audited | Receipt Audited |
|---------|------------------------|------------------|---------|---------------------|-----------------|
| 1       | DHA Sheikhpura         | 24               | 04      | 1,945.927           | 27.643          |
| 2       | Assignment Acs/SDAs    | -                | -       | -                   |                 |
| 3       | Foreign Aided Projects | -                | -       | -                   |                 |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Sheikhpura was Rs 6,174.939 million and supplementary grant was Rs 701.717 million for the FY 2022-23. An amount of Rs 1,330.408 million was surrendered and final budget was Rs 5,546.248 million. Management incurred an expenditure of Rs 4,810.837 million resulting in saving of Rs 735.410 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million

| Description  | Original Grant   | Supp. Grant    | Surrender        | Final Grant      | Exp.             | Excess (+) / Saving (-) |
|--------------|------------------|----------------|------------------|------------------|------------------|-------------------------|
| Salary       | 4708.095         | 408.718        | 992.010          | 4,124.803        | 3661.635         | -463.168                |
| Non-Salary   | 1,433.160        | 261.680        | 338.398          | 1,356.442        | 1146.543         | -209.899                |
| Development  | 33.684           | 31.319         | 0.000            | 65.003           | 2.659            | -62.344                 |
| <b>Total</b> | <b>6,174.939</b> | <b>701.717</b> | <b>1,330.408</b> | <b>5,546.248</b> | <b>4,810.837</b> | <b>-735.411</b>         |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 4,962.648          | 4,274.570          | -688.078                       | 14                     |
| 2022-23               | 5,546.248          | 4,810.837          | -735.411                       | 13                     |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 12% increase in budget allocation and 13% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 735.411 million during FY 2022-23 which is 13% of budget.

### c) **Sectoral Analysis**

#### i. **Analysis of Targets and Achievements**

There are ten (10) qualitative indicators set by P&SHC department for DHA Sheikhpura for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Sheikhpura was not given targets vis-à-vis indicators by the Health Department.

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | -              | 2,048,898           |
| 2              | Indoor Patients                             | -              | 215,781             |
| 3              | Surgical Cases                              | -              | 17,321              |
| 4              | Cardiac Coronary Unit                       | -              | 23,945              |
| 5              | Diagnostic Services (Laboratory, Radiology) | -              | 955,622             |
| 6              | Family Planning Activities                  | -              | 36,616              |
| 7              | Peads                                       | -              | 237,528             |
| 8              | Surgery                                     | -              | 35,601              |
| 9              | TB Chest Treatments                         | -              | 20,551              |
| 10             | Free Medicines to Patients                  | -              | 3,591,863           |

**Source:** DHIS dashboard of DHA Sheikhpura

#### ii. **Service Delivery Issues**

In view of the above table, it, prima facie, appears that DHA Sheikhpura was required to be given targets for achievement.

## 12.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 615.674 million were raised in this report during current audit of DHA Sheikhpura. This amount also includes recoveries of Rs 74.813 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

|              |  | Rs in million                         |
|--------------|--|---------------------------------------|
| Sr. No.      | Classification                               | Amount placed under audit observation |
| 1            | Non-production of record                     | -                                     |
| 2            | Fraud, embezzlement, and misappropriation    | 3.555                                 |
| <b>3</b>     | <b>Irregularities:</b>                       |                                       |
| A            | HR/Employees related irregularities          | 41.829                                |
| B            | Procurement related irregularities           | 539.139                               |
| C            | Management of accounts with commercial banks | 0                                     |
| 4            | Value for money and service delivery issues  | 7.979                                 |
| 5            | Others                                       | 23.172                                |
| <b>Total</b> |  | <b>615.674</b>                        |

## 12.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 20           | Not convened           |
| 2       | 2018-19    | 20           |                        |
| 3       | 2019-20    | 13           |                        |
| 4       | 2020-21    | 11           |                        |
| 5       | 2021-22    | 03           |                        |
| 6       | 2022-23    | 14           |                        |

## **12.4 AUDIT PARAS**

### **A) Fraud, Embezzlement and Misappropriations**

#### **12.4.1 Mis-appropriation of public money by preparing fake printing bills-Rs 3.555 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay & allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of CEO DHA Sheikhpura for the FY 2022-23, it was observed that the bills amounting to Rs 3.555 million were drawn for the printing of different registers. Scrutiny of record further revealed that the printing material was distributed to four THQ hospitals i.e. Muridkay, Sharaqpur, Ferozwala and Safdarabad. During verification it was revealed that material was not delivered to hospitals and the management of these hospitals had submitted written statements as well. This resulted in mis-appropriation of public money of Rs 3.555 million.

Audit held that mis-appropriation of public money was made due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that all printing material received in the office and its stock entries were available on the stock register of this office. Reply was not tenable because management of THQ hospitals submitted written statement that they didn't receive the stock.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed the CEO DHA Sheikhpura to conduct fact finding of the matter and submit report to the Secretary P&SHC department for administrative department level inquiry. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing of responsibility on the persons at fault.

[PDP No. 5]

## B) Human Resource / Employees related irregularities

### 12.4.2 Overpayment of pay & allowances - Rs 41.829 million

According to clarification issued by Government of the Punjab, Finance Department letter No FD(M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available to the Government servant, he cannot draw HRA and CA even if he does not reside in it or residence remains vacant during the period. Moreover, as per letter of P&SHC department, Government of Punjab No.PMU/PHSRP/G-1-06/61/270-300 dated 18<sup>th</sup> march 2007, HSRA is admissible only at RHC's and BHU's. Further, according to clarification vide letter No.FD.SR-I/6-4/2019 dated 05-04-2021, NPA is not admissible to doctors serving on administrative posts.

During audit of DHA Sheikhpura for the FY 2022-23 it was observed that the management of DHA paid Rs 41.829 million on account of pay & allowances to the officials/officers in violation of the rules ibid. This resulted in overpayment of pay and allowances of Rs 41.829 million as detailed below:

| <b>Rs in million</b> |                    |              |              |               |                    |              |              |                       |               |
|----------------------|--------------------|--------------|--------------|---------------|--------------------|--------------|--------------|-----------------------|---------------|
| <b>Sr. No.</b>       | <b>Formation</b>   | <b>HRA</b>   | <b>CA</b>    | <b>HSRA</b>   | <b>Anes-thesia</b> | <b>NPA</b>   | <b>EOL</b>   | <b>Pay &amp; all.</b> | <b>Amount</b> |
| 1.                   | CEO DHA Sheikhpura | -            | 1.305        | 25.171        | 2.070              |              | -            | -                     | 28.546        |
| 2.                   | DHQ Hospital       | 0.656        | 0.952        | -             | -                  | 6.645        | 0.415        | 1.672                 | 10.340        |
| 3.                   | THQ Muridkey       | 0.269        | 0.339        | 0.310         | -                  | -            | 0.088        | 1.937                 | 2.943         |
| <b>Total</b>         |                    | <b>0.925</b> | <b>2.596</b> | <b>25.481</b> | <b>2.070</b>       | <b>6.645</b> | <b>0.503</b> | <b>3.609</b>          | <b>41.829</b> |

Audit held that overpayment of pay & allowances was made due to weak financial controls.

The matter was reported to the PAO in November 2023. The management admitted the overpayment.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed for recovery of overpayment. No further progress was reported till finalization of this report.

Audit recommends recovery of the overpayment of pay & allowances besides fixing of responsibility on officer(s) at fault.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2021-22 and 2022-23 vide para number 6.4.2.1.1, 12.4.2 and 12.4.3

having financial impact of Rs 21.350 million, Rs 4.803 million and Rs 1.288 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 22, 54, 47 & 66]

## C) Procurement related irregularities

### 12.4.3 Irregular purchase of bulk medicine without healthy competition - Rs 154.035 million

According to Para 2 of S&GAD circular vide No. L&M(PPRA)10-01/2011 dated 10.02.2020, it was clarified by PPRA that whenever the procuring agencies take up public procurement through pre-qualification mode they must ensure that at least three prequalified bidders are available for further bidding process. Further, as per instruction No. 6 &10 of notification No. 11492-11502 dated 27.11.2020 issued by the DG Health P&SHC department, Government of the Punjab, all prequalified firms shall participate in bidding process of procuring agency(s) under administrative control of P&SHC department. In case of non-participation, the department may suspend/cancel the prequalification of Firm/Section/Product as well as the department may debar the firm for future procurement processes.

During audit of CEO DHA Sheikhpura for the FY 2022-23, it was observed that the management purchased bulk medicines of Rs 154.035 million. The examination of comparative statement revealed that only one prequalified bidder participated in the bidding process and accordingly purchase orders were issued in violation of above instructions. This resulted in irregular purchase of bulk medicine of Rs 154.035 million as detailed below:

| <b>Rs in million</b> |                           |                                |                |
|----------------------|---------------------------|--------------------------------|----------------|
| <b>Sr. No.</b>       | <b>Description</b>        | <b>Status of participation</b> | <b>Amount</b>  |
| 1.                   | Bulk purchase of medicine | One bidder participated        | 71.469         |
| 2.                   | Bulk purchase of medicine | Two bidders participated       | 82.566         |
| <b>Total</b>         |                           |                                | <b>154.035</b> |

Audit held that irregular purchase of bulk medicine was made due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that the prequalification process was done by the DG Health Services Punjab, Lahore. According to PPRA Rule Chapter-VIII (55-A), if one complying bid is received, the procuring agency may award the contract to the bidder. Reply was not accepted as medicines were purchased by violating the instructions.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed to debar the contractors who did not participate in the bidding process. No further progress was reported till finalization of this report.

Audit recommends to debar the prequalified bidders who did not participate in the bidding process besides fixing of responsibility on the officer(s) at fault.

[PDP No. 2]

#### 12.4.4 Irregular payment of pending liabilities - Rs 83.146 million `

According to Rule 17.17(A) and 17.18 of PFR Vol-I every disbursing officer shall maintain a register of liabilities in P.F.R Form No.27 in which he should enter all those items of expenditure for which payment is to be made by or through another officer; budget allotment or sanction of a higher authority is to be obtained; or payment would be required partly or wholly during the next financial year or years. Further, under no circumstance the charges incurred be allowed to stand over to be paid from the grant of another year.

During audit of DHA Sheikhpura for the FY 2022-23, it was observed that pending liabilities of medicines, consumables & store items of Rs 83.146 million were cleared from the budget allocated for FY 2022-23 in the following formations. The management cleared pending liabilities without obtaining sanction of next higher authority and without allocation of budget. Moreover, register on prescribed proforma of PFR Form No. 27 was not maintained. This resulted in irregular payment of pending liabilities of Rs 83.146 million as detailed below:

**Rs in million**

| Sr. No.      | Department              | Description                        | Period                        | Amount        |
|--------------|-------------------------|------------------------------------|-------------------------------|---------------|
| 1            | CEO DHA Sheikhpura      | Medicine & printing                | 2018-19, 2019-20, and 2021-22 | 29.974        |
| 2            | DHQ Hospital Sheikhpura | Medicine, COS, printing, other etc | 2017-18 to 2021-22            | 53.172        |
| <b>Total</b> |                         |                                    |                               | <b>83.146</b> |

Audit held that irregular payment of pending liabilities was made due to weak internal & financial controls.

The matter was reported to the PAO in November 2023. The department replied that sufficient budget was available to clear pending liabilities and no irregularity was made. Reply was not accepted as no allocation was reflected in the budget to clear pending liabilities. Moreover, approval of the next higher authority was also not obtained.



DAC in its meeting held on 16<sup>th</sup> December 2023 directed for regularization of expenditure. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility on the officer(s) at fault.

[PDP No. 14 & 37]

#### **12.4.5 Irregular award of contract without performance guarantee and stamp duty -Rs 46.701 million**

As per Purchase Order No. 893 dated 25.10.2022 the bidders were directed to deposit performance guarantee @ 5% of the estimated cost in favour of MS DHQ Hospital SKP before the supply orders and provide stamp duty @ 25 paisa per every 100 rupees of the total value of contract.

During audit of DHA Sheikhpura for the FY 2022-23, it was observed that the management awarded contracts for LP medicine, cost of store, general store items, printing work, oxygen cylinder, bedding & clothing, and laboratory items of Rs 46.701 million in the following formations. Scrutiny of record further revealed that performance guarantee of Rs 44.583 million and stamp duties of Rs 2.118 million were not collected in violation of award letter/agreement. This resulted in irregular award of contract and loss of stamp duty of Rs 2.118 million as detailed below:

| <b>Rs in million</b> |                  |                              |                                |               |
|----------------------|------------------|------------------------------|--------------------------------|---------------|
| <b>Sr. No.</b>       | <b>Formation</b> | <b>Performance guarantee</b> | <b>Stamp duty not received</b> | <b>Amount</b> |
| 1.                   | DHQ SKP          | 42.097                       | 2.118                          | 44.215        |
| 2.                   | THQ Hospital     | 1.034                        | -                              | 1.034         |
| 3.                   | CEO DHA SKP      | 1.452                        | -                              | 1.452         |
| <b>Total</b>         |                  | <b>44.583</b>                | <b>2.118</b>                   | <b>46.701</b> |

Audit held that contract was irregularly awarded due to weak internal control.

The matter was reported to the PAO in November 2023. The department replied that as per bidding documents all companies submitted 2% of estimated cost as bid security to DHQ Hospital Sheikhpura. It is further submitted that as per initial supply order, vendors requested to consider their bid security as performance guaranty. As there was no public loss and all supplies were received. Reply was not accepted as performance guarantee and stamp duty amounting to Rs 2.115 million was not obtained.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed for recovery of stamp duty besides fixing responsibility against the officer(s) at fault. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No.30, 27 & 9]

#### **12.4.6 Irregular purchase of non formulary brand of LP medicine without DTL reports - Rs 39.779 million**

According to letter No. PSHD-TCO-1(M)6-14/2017 dated 16-12-2017, by P&SHC department, Government of the Punjab, a formulary has been designed by the Drug Control Wing of P&SHC department with all details of approved brands mentioned against each generic. The rationale for including these brands is the trusted quality through repeated analysis by the Drug Testing Laboratories of Punjab. In case any health facility prefers to procure medicine of brands other than mentioned in formulary, the MS shall ensure that the medicine brands supplied for the first time are sent to the respective Drug Testing Laboratory. The drug samples so sent shall comply with all SOPs and requirements of testing as notified from time to time. Moreover, any payment in respect of these items shall be made after clearance of drugs samples from DTL.

During audit of DHQ Hospital Shekhupura for the FY 2022-23, it was observed that management procured LP medicines of Rs 39.779 million outside formulary brand. The payment was made without sending the samples to the DTL. This resulted in irregular purchase of non-formulary brand of Rs 39.779 million.

Audit held that irregular purchase of non-formulary brand was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the LP medicine was procured on the recommendation of hospital Pharmacy & Therapeutic Committee. Reply was not tenable as the management made payment without sending samples to the DTL.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed the CEO to probe the matter and submit report. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility for purchase of un-approved brand of LP medicines without obtaining DTL reports.

[PDP No. 46]

#### **12.4.7 Irregular expenditure on printing work by invoking urgency - Rs 8.956 million**

According to Rule 59(d) iii & iv of PPR 2014, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency.

During audit of CEO DHA Sheikhpura for the FY 2022-23 it was observed that Rs 9.964 million were expended on printing material by invoking the urgency clause of PPRA on the pretext of lock down in the country due to COVID-19. Whereas, there was no lock down enforced during the FY 2022-23. Furthermore, no negotiation were made with the vendors as per Rule 59 (d) of PPR 2014. This resulted in irregular expenditure on printing work of Rs 8.956 million as given below:

| <b>Rs in million</b> |                       |               |
|----------------------|-----------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of Firm</b>   | <b>Amount</b> |
| 1                    | M/S Usman Enterprises | 0.277         |
| 2                    | Sabri & Company       | 8.388         |
| 3                    | M/S Ahmad Enterprises | 0.145         |
| 4                    | Musa Enterprises      | 0.146         |
|                      | <b>Total</b>          | <b>8.956</b>  |

Audit held that irregular expenditure on printing work was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that procurement was made from the government printing press through its authorized vendors after fulfilling all codal formalities. Reply was not tenable because the management could not justify the enforcement of urgency.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed to regularize the expenditure. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility on the officer(s) at fault.

[PDP No. 7, 42 & 63]

#### **12.4.8 Irregular utilization of medicine budget reserved for natural disasters - Rs 16.796 million**

According to letter No.PSHD-TC0-1(M)6-14/217 dated 16<sup>th</sup> December, 2017 issued by P&SHC department, Government of the Punjab, 15% of the total budget of medicine is earmarked in hospitals for local purchase system and 10% budget for medicine should be consumed for emergencies, natural calamities and disasters.

During audit of DHA Sheikhpura for the FY 2021-23, it was observed that the following formations expended 10% budget earmarked for natural disasters amounting to Rs 16.796 million on local purchase of medicine. This resulted in irregular utilization of medicine budget reserved for natural disasters of Rs 16.796 million as detailed below:

| <b>Rs in million</b> |                  |   |  |                    |
|----------------------|------------------|---|--|--------------------|
| <b>Year</b>          | <b>Formation</b> | <b>Description</b>                        | <b>10% budget for natural disaster</b> | <b>Expenditure</b> |
| 2021-22              | THQ SFD          | 10% budget reserved for natural disasters | 4.448                                  | 4.448              |
| 2022-23              | THQ Muridkey     |   | 14.275                                 | 12.348             |
| <b>Total</b>         |                  |   |  | <b>16.796</b>      |

Audit held that medicine budget reserved for natural disasters was irregularly utilized due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that 10% budget allocation of LP medicines for natural calamities was not utilized throughout the year. At the end of the financial year a letter was written to the CEO DHA Sheikhpura for re-appropriation of funds. Reply was not tenable because the management utilized budget allocated for natural calamities without any occurrence of such incident.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed the management to regularize the expenditure. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility on the officer(s) at fault.

[PDP No. 25 & 59]

#### **12.4.9 Non-reconciliation of electricity bills - Rs 165.251 million**

According to Rule 9 of the PDA (Accounts) Rule 2017, if any loss occurs to a District Authority due to fraud or negligence of a person or

employee, that person representing the District Authority shall be personally responsible and liable to compensate for the loss.

During audit of DHA Sheikhpura for the FY 2022-23, it was observed that following formations made payment of Rs 165.251 million on account of electricity bills on estimation basis. Scrutiny of record further revealed that the management made payments on lump sum basis in certain cases without any reconciliation with the actual consumption of the electricity. This resulted in non-reconciliation of electricity bills of Rs 165.251 million as given below:

| <b>Rs in million</b> |                                 |                    |
|----------------------|---------------------------------|--------------------|
| <b>Sr. No.</b>       | <b>Formation</b>                | <b>Excess paid</b> |
| 1                    | CEO, DHO, DHQ                   | 11.763             |
| 2                    | THQ Shariqpur sharif            | 50.00              |
| 3                    | MS DHQ Hospital SKP             | 97.400             |
| 4                    | Al Aziz Hospital Nangle Sandhan | 1.088              |
| 5                    | THQ Hospital Muridkey           | 5.000              |
| <b>Total</b>         |                                 | <b>165.251</b>     |

Audit held that irregular payment was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the concerned formation had been directed to submit justification and reconciliation of payment.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed to reconcile expenditure with LESCO and recover overpayment. No further progress was reported till finalization of this report.

Audit recommends reconciliation and recovery of overpayment besides fixing of responsibility on the officer(s) at fault.

[PDP No. 17, 24, 43, 52 & 61]

#### **12.4.10 Irregular expenditure on repair of civil work - Rs 18.568 million**

According to Rule 8 and 10 of PPR 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. a procuring agency shall determine specifications in a manner to allow the widest possible

competition which shall not favor any single contractor nor put others at disadvantage.

During audit of DHQ Hospital Sheikhpura for the FY 2022-23, it was observed that an expenditure of Rs 18.568 million was incurred from the object head “Others” and “Health Council” budget for the repair & maintenance of hospital building. The management split the expenditure to avoid healthy competition as per PPRA rules. Moreover, Income Tax and PST of Rs 4.176 million was not deducted. This resulted in irregular expenditure Rs 18.568 million and less deduction of taxes of Rs 4.176 million as detailed below:

| <b>Rs in million</b>                |                    |                    |
|-------------------------------------|--------------------|--------------------|
| <b>Description</b>                  | <b>Object head</b> | <b>Expenditure</b> |
| Repair of Hospital Buildings        | Others-A03970”     | 13.222             |
| Repair of Hospital Buildings        | Health Council     | 5.346              |
| <b>Total</b>                        |                    | <b>18.568</b>      |
| Less deduction of Income Tax @ 6.5% | 1.206              |                    |
| Non-deduction of PST @ 16%          | 2.970              |                    |
| <b>Total</b>                        | <b>4.176</b>       | <b>18.568</b>      |

Audit held that irregular expenditure on repair of buildings was incurred due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the XEN & SDO Buildings are the members of Health Council, so no technical estimates are required. Reply was not tenable because the management incurred the expenditure from A03970- Others without technically sanctioned estimates and advertisement on PPRA.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed for regularization the expenditure from the administrator. No further progress was reported till finalization of this report.

Audit recommends recovery of taxes besides regularization of expenditure from the competent authority.

[PDP No. 34]

#### **12.4.11 Short realization of government revenue - Rs 5.907 million**

As per Rule 68 of PDA (Budget) Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head. As per agreement with the vendors penalty @ 0.067% of contract amount per day will be charged in case of late payment.

During audit of DHA Sheikhpura for the FY 2022-23, it was observed that following formations awarded the contract of parking stand and canteens. Scrutiny of record revealed that the contractors deposited Rs 9.378 million against the auctioned amount of Rs 14.177 million and remaining amount of Rs 4.797 million and penalty of Rs 1.110 million was not collected on late payment. This resulted in short realization of Rs 5.907 million as detailed below:

**Rs in million**

| Formation    | Contract | Total demand  | Amount collected | Amount not collected | Penalty     | Total recoverable |
|--------------|----------|---------------|------------------|----------------------|-------------|-------------------|
| DHQ SKP      | Parking  | 8.617         | 4.171            | 4.445                | 0.545       | 4.990             |
| DHQ SKP      | Canteen  | 5.087         | 4.856            | 0.231                | 0.565       | 0.796             |
| THQ SFD      | Canteen  | 0.473         | 0.351            | 0.121                | 0           | 0.121             |
| <b>Total</b> |          | <b>14.177</b> | <b>9.378</b>     | <b>4.797</b>         | <b>1.11</b> | <b>5.907</b>      |

Audit held that complete revenue was not realized due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that recovery of Rs 1.293 million was made from parking contractor. Furthermore, ADCR was approached for recovery as per Land Revenue Act vide letter No. 17867/MS dated 07-08-2023, 18999/MS dated 25-08-2023, 2941/MS dated 07-10-2023. Department admitted the lapse.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed the management for recovery and vacation of parking stand in case of non-compliance. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2022-23 vide para number 12.4.11 having financial impact of Rs 5.347 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 39, 41 & 28]

## D) Value for money and service delivery issues

### 12.4.12 Excess payment on purchase of medicine - Rs 7.979 million

According to Clause-II of agreement for the supply of bulk medicine signed between CEO DHA Sheikhpura and the contractors, the supplier will certify that prices awarded against the tender are not more than the price charged to any other procuring agency in the Punjab. In case of any discrepancy found, the supplier will be bound to refund the money charged in excess.

During audit of CEO DHA Sheikhpura for the FY 2022-23, it was revealed that the authority purchased bulk medicine for Rs 101.975 million from the prequalified contractors by DGHS, Lahore. The vendors supplied same medicine of same specifications to CEO DHA Nankana Sahib at lower rates in violation of price reasonability agreement. This resulted in excess payment of Rs 7.979 million on purchase of medicines as detailed below:

| Firm                | Detail of medicine | Rates offered (Rs) |        | Diff. | Qty     | Amount       |
|---------------------|--------------------|--------------------|--------|-------|---------|--------------|
|                     |                    | SKP                | NNS    |       |         |              |
| Lab link            | Cannula 18 G       | 135.90             | 121.50 | 14.40 | 21,000  | 0.302        |
|                     | Cannula 20 G       | 135.90             | 121.50 | 14.40 | 18,300  | 0.263        |
|                     | Cannula 22 G       | 135.90             | 121.50 | 14.40 | 212,000 | 3.052        |
|                     | Cannula 24 G       | 135.90             | 133.00 | 2.90  | 314,600 | 0.912        |
| Novo Nordisk Pharma | Insulin 70/30      | 545.00             | 470.00 | 75.00 | 46,000  | 3.450        |
| <b>Total</b>        |                    |                    |        |       |         | <b>7.979</b> |

Audit held that excess payment was made due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that letters to M/S Novo Nordisk Pharma & M/S Lab Link Enterprises were issued to deposit the amount of Rs.3.450 million and Rs 4.531 million respectively. Department admitted the lapse.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed for recovery at the earliest or confiscate CDR. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing of responsibility on the officer(s) at fault.

[PDP No. 01]



## E) Others

### 12.4.13 Misuse of conditional grant received for dialysis medicine - Rs 23.172 million

According to Rule 24 of PDA (Budget) Rules 2017, all conditional grants should be budgeted and utilized in accordance with the condition of the grant.

During audit of DHQ Hospital Sheikhpura for the FY 2022-23 it was observed that Finance Department, Government of the Punjab, released Rs 30.353 million as conditional grant for the purchase of medicine for dialysis patients. However, scrutiny of record revealed that the management expended Rs 23.172 million to clear the pending liabilities of unrelated items. This resulted in misuse of conditional grant of Rs 23.172 million as detailed below:

| Rs in million |                |                       |              |               |
|---------------|----------------|-----------------------|--------------|---------------|
| Sr. No.       | Description    | Firm                  | No. of Bills | Amount        |
| 1             | Medical gases  | Sheikhpura surgical   | 5            | 7.597         |
| 2             | LP medicine    | Ittehad Medical Store | 28           | 8.540         |
| 3             | Saad Entt.     | Lab items             | 9            | 6.192         |
| 4             | Ali Raza Entt. | Lab items             | 1            | 0.842         |
| <b>Total</b>  |                |                       |              | <b>23.171</b> |

Audit held that conditional grant was misused due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that MS being category-I officer can utilize conditional grant to fulfil the needs of hospital. Reply was not tenable because the MS could utilize the conditional grants for the specific purposes only as mentioned against each grant.

DAC in its meeting held on 16<sup>th</sup> December 2023 directed the CEO to refer the matter to the administrative department for inquiry for misuse of conditional grant. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter for fixing of responsibility on officer(s) at fault.

[PDP No. 29]

## CHAPTER 13

### DISTRICT HEALTH AUTHORITY ATTOCK

#### 13.1 Introduction

a) There are 24 formations in DHA Attock out of which audit of 06 formations was conducted. Total expenditure and receipt of these formations was Rs 1,551.401 and Rs 51.265 million respectively out of which 40% expenditure and receipt were audited.

#### Audit Profile of DHA Attock

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Attock             | 24               | 06      | 619.350             | 20.710           |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Attock was Rs 3,008.564 million and supplementary grant was Rs 544.282 million for the FY 2022-23. An amount of Rs 515.074 million was surrendered and final budget was Rs 3,037.772 million. Management incurred an expenditure of Rs 3,038.173 million resulting in saving of Rs 0.401 million. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                |                |                  |                  |                         |
|---------------|------------------|----------------|----------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant    | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 2,414.458        | 311.558        | 325.810        | 2,400.206        | 2,399.644        | -0.562                  |
| Non-Salary    | 593.146          | 226.147        | 187.907        | 631.386          | 632.351          | 0.965                   |
| Development   | 0.960            | 6.577          | 1.357          | 6.180            | 6.178            | -0.002                  |
| <b>Total</b>  | <b>3,008.564</b> | <b>544.282</b> | <b>515.074</b> | <b>3,037.772</b> | <b>3,038.173</b> | <b>0.401</b>            |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| Financial Year | Final Grant | Expenditure | Rs in million           |                 |
|----------------|-------------|-------------|-------------------------|-----------------|
|                |             |             | Excess (+) / Saving (-) | % age of Saving |
| 2021-22        | 2,618.362   | 2,618.049   | -0.313                  | 0.01            |
| 2022-23        | 3,037.772   | 3,038.173   | 0.401                   | 0.01            |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 16% increase in budget allocation and expenditure incurred during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 0.401 million during FY 2022-23 which is 0.01% of budget.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Attock for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| Sr. No. | Indicators                                  | Targets   | Achievements |
|---------|---|-----------|--------------|
| 1       | Outdoor Patients                            | 2,690,398 | 2,637,646    |
| 2       | Indoor Patients                             | 11,500    | 11,404       |
| 3       | Surgical Cases                              | 470       | 445          |
| 4       | Cardiac Coronary Unit                       | 20,000    | 19,649       |
| 5       | Diagnostic Services (Laboratory, Radiology) | 800,000   | 752,674      |
| 6       | Family Planning Visits                      | 66,000    | 58,555       |
| 7       | Peads                                       | 265,000   | 259,145      |
| 8       | Surgery                                     | 470       | 445          |
| 9       | TB Chest Treatments                         | 5,268     | 3,755        |
| 10      | Free Medicines to Patients                  | 2,637,646 | 2,530,000    |

**Source:** DHIS dashboard of DHA Attock

#### ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Attock lagged behind in providing services to target number of

patients in case of diagnostic services, family planning visits and free medicines to patients during FY 2022-23.

### 13.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 180.319 million were raised in this report during current audit of DHA Attock. This amount also includes recoveries of Rs 61.351 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

#### Overview of Audit Observations

|              |   | Rs in million                         |
|--------------|---|---------------------------------------|
| Sr. No.      | Classification                              | Amount placed under audit observation |
| 1            | Non-production of record                    | -                                     |
| 2            | Fraud, embezzlement, and misappropriation   | -                                     |
| <b>3</b>     | <b>Irregularities:</b>                      |                                       |
| A            | HR/Employees related irregularities         | 11.471                                |
| B            | Procurement related irregularities          | 77.064                                |
| C            | Contract Management                         | 32.008                                |
| 4            | Value for money and service delivery issues | -                                     |
| 5            | Others                                      | 59.776                                |
| <b>Total</b> |   | <b>180.319</b>                        |

### 13.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meeting |
|---------|------------|--------------|-----------------------|
| 1       | 2017-18    | 22           | Convened              |
| 2       | 2018-19    | 14           | Not Convened          |
| 3       | 2019-20    | 13           |                       |
| 4       | 2020-21    | 10           |                       |
| 5       | 2021-22    | 2            |                       |
| 6       | 2022-23    | 05           |                       |

## 13.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 13.4.1 Irregular adjustment of postgraduate trainers against higher posts - Rs 10.098 million

According to Sr. No. 05 (i) of (Regulation-III) gazette notification No.SOR-III-I-30/94 dated 23.07.1995 issued by S&GAD, Government of the Punjab, method of recruitment for the post of Additional Principal Medical Officer or equivalent (BS-19) is by promotion according to the notified ratio, seniority cum fitness from amongst the Sr. Medical Officers or equivalent posts with 12 years service in BS-17 and above.

During audit of CEO DHA Attock for the FY 2022-23, it was observed that Secretary, P&SHC department allowed following 06 Medical Officers (BS-17) to complete postgraduate training and placed them at the disposal of CEO DHA Attock for adjustment against any vacant post of BS-17 or equivalent for pay purpose during training period. These Medical Officers were adjusted against the posts of APMO /APWMO (BS-19) at DHQ Hospital Attock, THQ Hospital Fateh Jang and RHC Bahtar. This resulted in irregular adjustment against higher grade and drawl of pay & allowances of Rs 10.098 million as given below:

| <b>Rs in million</b> |                             |  |                                 |                         |               |
|----------------------|-----------------------------|--|---------------------------------|-------------------------|---------------|
| <b>Sr. No.</b>       | <b>Designation &amp; BS</b> | <b>P&amp;SHC department Order No. &amp; Date</b> | <b>DHA Order No. &amp; Date</b> | <b>Place of Posting</b> | <b>Total</b>  |
| 01                   | MO (BS-17)                  | SO(North)2016/R/2018 dated 18.04.2022            | Estb./1860 dated 27.04.2022     | DHQ Attock              | 1.686         |
| 02                   | MO (BS-17)                  | SO(North)1701/R/2018 dated 18.01.2022            | Estb./308 dated 25.01.2022      |                         | 1.686         |
| 03                   | WMO (BS-17)                 | SO(North)2300/R/2018 dated 08.10.2021            | Estb./ 4727 dated 3.10.2021     |                         | 1.697         |
| 04                   | MO (BS-17)                  | SO(North)1999/R/2018 dated 12.10.2021            | Estb./4856 dated 21.10.2021     | THQ Hospital            | 1.685         |
| 05                   | MO (BS-17)                  | SO(North)536/R/2020 dated 12.12.2022             | Estb./ 56 dated 04.01.2023      | Fateh Jang              | 1.575         |
| 06                   | MO (BS-17)                  | SO(South)3469/R/2018 dated 20.04.2022            | 2060 dated 14.05.2022           | RHC Bahtar              | 1.769         |
| <b>Total</b>         |                             |  |                                 |                         | <b>10.098</b> |

Audit held that MOs/WMOs were adjusted against the posts of APMO/APWMO due to weak managerial control.

The matter was reported to the PAO in November 2023. The department replied that MOs/WMOs were adjusted against the vacant posts of APMO and they drew salary as per BS-17, therefore, no financial

loss was involved. Reply was not acceptable as MOs/WMOs were adjusted against higher grade in violation of rules and instructions of Secretary P&SHC department.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility on the officer(s) at fault.

[PDP No. 231]

#### **13.4.2 Un-authorized payment of salary during absence - Rs 1.373 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of CEO DHA Attock for the FY 2022-23, it was observed that a Consultant Physician (BS-18) was transferred to CEO DHA Attock against a vacant post in District Disease Surveillance and Response Unit by P&SHC department Lahore vide order No.SO (DHAs) SC/ PSHD/ 2022 dated 14.11.2022 and joined duty on 16.11.2022. It was observed from attendance register and CEO letter No. 1883 dated 26.05.2023 that the doctor remained absent from duty w.e.f 14.11.2022 to 31.05.2023 but pay & allowances were paid. This resulted in un-authorized payment of Rs 1.373 million.

Audit held that payment was made for the unauthorized absence period due to weak managerial controls.

The matter was reported to the PAO in November 2023. The department replied that letter was issued to MS Isfand Yar Bukhari DHQ Hospital Attock for recovery. Reply was not acceptable as no recovery was made.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing of responsibility on the officer(s) at fault.

[PDP No. 235]

### 13.4.3 Irregular appointment of Class-IV staff

According to Clause 5(a) of Recruitment Policy, 2022 issued vide No. SOR-IV (S&GAD) 10-142/2021 dated 09.03.2022 by S&GAD (Regulation Wing), all posts shall be advertised properly in at least two leading newspapers, as per rules. Furthermore as per Clause 9, 15% quota for women, 20% quota for the children of serving / retired government employees and 5% quota was reserved for minorities. Furthermore, as per Clause 10(vii), the merit lists shall be signed by the Chairman as well as by all members of the Selection Committee concerned. Furthermore, according to Para 2 of letter No.SO(AHP)08-46/2022 dated 13.10.2022 issued by P&SHC department, CEO of DHAs were directed to initiate, process and complete the recruitment procedure against the vacant post of BS-01 to BS-04 allotted to DHAs through District Selection Committee, fulfilling all codal and procedural formalities.

During audit of CEO DHA Attock for the FY 2022-23, it was observed that forty-five (45) Class-IV employees were appointed in December 2022 in violation of Recruitment Policy 2022 and instructions issued by P&SHC department. Audit noticed that:

1. Advertisement was published in only one newspaper instead of two newspapers.
2. P&SHC department allotted 38 posts of Class-IV (BS-01 to 04) but DHA Attock made 45 appointments as detailed below:

| Name of Post  | BS | Allowed By P&SHC | Advertised by CEO | Appointed | (Excess)/ Less Than Allotment | Excess than advertised) |
|---------------|----|------------------|-------------------|-----------|-------------------------------|-------------------------|
| A             | B  | C                | D                 | E         | F=C-E                         | G=D-E                   |
| Naib Qasid    | 1  | 21               | 17                | 20        | 1                             | -3                      |
| Chowkidar     | 1  | 15               | 13                | 13        | 2                             | -                       |
| Lab Attendant | 2  | 2                | 2                 | 2         | -                             | -                       |
| Ward Servant  | 1  | -                | 6                 | 10        | -10                           | -4                      |
| <b>Total</b>  |    | <b>38</b>        | <b>38</b>         | <b>45</b> | <b>-7</b>                     | <b>-7</b>               |

3. Each page of the merit list was not signed by Chairman as well as by all members of the selection committee in violation of recruitment policy and merit list only consisted of 38 candidates recommended for appointment but 45 appointments were made.
4. 15 qualified women were available as per merit list but instead of appointing them, general merit list was followed for appointment

in violation of recruitment rules which resulted in irregular appointment as detailed below:

| Name of Post | BS | Sanctioned Strength | 15% Female Quota |              |   |           |                |
|--------------|----|---------------------|------------------|--------------|---|-----------|----------------|
|              |    |                     | Quota            | Filled Posts | No. of qualified applicants as per merit list | Appointed | Less Appointed |
| Naib Qasid   | 1  | 105                 | 16               | 0            | 12  | 3         | 09             |
| Ward Servant | 1  | 109                 | 16               | 4            | 07  | 1         | 06             |
| <b>Total</b> |    | <b>214</b>          | <b>32</b>        | <b>4</b>     | <b>19</b>                                     | <b>04</b> | <b>15</b>      |

5. Certain Class IV employees were appointed without observing employee quota (20%) and minority quota (5%) by calculating percentage of advertised 38 posts instead of total strength of a cadre in violation of Recruitment Policy 2022.

This resulted in irregular appointments in violation of recruitment policy / quota.

Audit held that appointments were made in violation of rules / approved strength due to weak managerial controls.

The matter was reported to the PAO in November 2023. The department replied that advertisement was made in two newspapers, proposal for cadre wise change of 38 posts were sent to P&SHC department which was approved and advertised, post allotted to District Attock were less than population ratio. After discussion with DRC and DC, remaining posts were filled by following merit list, either women did not apply or they did not fulfill the required criteria in previous appointments and employees / minorities quota was fully implemented. Reply was not acceptable as no documentary evidence of advertisement in two newspapers and approval of P&SHCD for change in number of posts approved were provided.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility on the officer(s) at fault.

[PDP No. 234]



## B) Procurement related irregularities

### 13.4.4 Irregular expenditure on local purchase of medicines - Rs 24.776 million

According to Clause 2(iii) of Policy & Operational Guidelines for LP of Medicines (Day-to-Day) issued vide letter No. SO (HP) 12-02/2022 dated 29.06.2022 by P&SHC department, LP from registered pharmacy will be patient specific on day-to-day basis. However, need of emergencies and indoor patient department (in case of non-availability) may be met through petty purchases as per Rule 59(a) of PPR 2014 from manufacturer/ authorized agent/ authorized distributor/ Pharmacy (Form 9) having valid centralized drug sale license. Health facility shall establish non-availability of prescribed item through authorized pharmacist/ in-charge Senior Medical Officer/ Consultant / Medical Superintendent on case-to-case basis.

During audit of following formations of DHA Attock for the FY 2022-23, it was observed that the management purchased LP medicine in bulk from LP vendors on MRP discount rates or on quotations instead of patient specific day-to-day basis. Audit was of the view that if medicine were to be purchased in bulk it should be through open competitive bidding and not on MRP rates. This resulted in irregular purchase of LP medicine of Rs 24.776 million. The detail is as under:

**Rs in million**

| <b>Sr. No.</b> | <b>Name of Entity</b>                  | <b>Amount</b> |
|----------------|--|---------------|
| 1              | THQ Hospital Hazro                     | 7.144         |
| 2              | THQ Hospital Jand                      | 2.223         |
| 3              | THQ Hospital Fateh Jang                | 1.696         |
| 4              | THQ Hospital Pindi Gheb                | 6.240         |
| 5              | Isfand Yar Bukhari DHQ Hospital Attock | 7.473         |
| <b>Total</b>   |  | <b>24.776</b> |

Audit held that irregular purchase of LP medicine was made due to weak administrative and financial controls.

The matter was reported to the PAO in October 2023. The department replied that rate contract of medicines were not finalized and stock of bulk medicines depleted, therefore, indoor / emergency medicines were purchased from LP vendor at fixed discount by splitting as per LP guidelines. Reply was not acceptable as procurement was made in violation of mentioned LP guidelines.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC’s decision at the earliest.

[PDP No. 64, 184, 186, 187 & 188]

### 13.4.5 Irregular expenditure on procurement - Rs 22.196 million

According to Rule 9(1) of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Furthermore, according to Rule 12 (1) of PPR 2014, a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority.

During audit of following formations of DHA Attock for the FY 2022-23, it was observed that expenditure was incurred by splitting to avoid tendering process in violation of the above rule. This resulted in irregular expenditure of Rs 22.196 million as detailed at **Annexure-Q**.

**Rs in million**

| <b>Sr. No.</b> | <b>Name of Entity</b>                  | <b>Particulars</b>  | <b>Amount</b> |
|----------------|--|---|---------------|
| 1              | THQ Hospital Hazro                     | Lab item, Printing, Medical & Lab Equipment                                     | 1.352         |
| 2              | Isfand Yar Bukhari DHQ Hospital Attock | Dialysis items [Concentrate (A+B) Solution, Inj Heparin, Inj Cleaxine, IV Sets] | 10.674        |
|                |  | Pathology, Radiology & Medicines for Sehat Sahulat Programme (SSP)              | 7.136         |
|                |  | Electrical equipment inspection, stabilizers, bags, x-ray films and lab kits    | 3.034         |
| <b>Total</b>   |  |   | <b>22.196</b> |

Audit held that procurement was made by splitting to avoid tendering as required under PPR 2014, due to poor financial management.

The matter was reported to the PAO in October 2023. The department replied that due to non-availability of stock and non-participation of any firm in response to tender for dialysis items, Memorandum of Understanding (MOU) was signed with existing vendor for uninterrupted supply of medicines & pathology services to fulfill urgent demand of hospital routine operations. The reply was not acceptable as the management did not prepare annual procurement plan.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 06, 170, 175 & 177]

#### **13.4.6 Loss due to procurement of medicines at higher rates - Rs 7.477 million**

According to Clause 20 of the contract agreement between firms and DHA Attock, in case rate charged by the firms are found higher than the rates charged in other districts at any stage, the firms shall be responsible to refund the excess amount besides forfeiture of 5% performance guarantee and legal action.

During audit of CEO DHA Attock for the FY 2022-23, it was observed that firms quoted higher rates for the same items in comparison to the rates quoted in other districts of the Punjab like Jhelum, Chakwal, Rawalpindi and Narowal in violation of agreement. However, neither deduction of higher rates of Rs 5.157 million was made nor 5% performance guarantee of Rs 2.320 million was forfeited. This resulted in loss of Rs 7.477 million as detailed at **Annexure-R**.

Audit held that procurement was made at higher rates due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that PPR 2014 did not require any such condition to bound the bidder for quoted rates. However, to ensure most economical & transparent procurement process, extra barrier of provision of affidavit regarding recovery in case of higher rate was designed. The reply was not acceptable as firms were bound to repay the difference of higher rates and forfeiture of performance guarantee as per agreements made with them.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 226]

### **13.4.7 Non-recovery of risk & cost from firm - Rs 6.831 million**

According to Clause 06 of agreement for purchase of medicines/ drugs/ medical devices/ surgical & disposable items for FY 2021-22, if the successful bidder fails to supply the goods as per orders within the stipulated time / as per terms and conditions of the contract or they try to withdraw / amend / revise their offer within the validity period, the offer shall stand cancelled, the earnest money / call deposit / security deposit will be forfeited and the relevant goods will be purchased at the risks and cost of the bidder.

During audit of CEO DHA Attock for the FY 2022-23, it was observed that an agreement for the purchase of medicines/ drugs/ medical devices/ surgical & disposable items in FY 2021-22 was made with M/s IBL Health Care Limited for Rs 7.714 million. Purchase order was issued with a delivery period of 60 days (45 days + 15 days grace period) but the firm did not supply these items. Consequently, these items were procured through LP budget at higher rates which resulted in an extra cost of Rs 6.831 million as detailed at **Annexure-S**. No action like blacklisting, forfeiture of performance security or purchases on risk and cost of the bidder etc. as provided in the agreement was taken. This resulted in non-recovery of risk & cost of Rs 6.831 million.

Audit held that non-recovery of risk & cost from the defaulting firm and non-blacklisting or forfeiture of security deposit was due to weak managerial controls.

The matter was reported to the PAO in November 2023. The department replied that reminders were issued to firm for provision of awarded items but the firm did not supply citing ban on LC / dollar fluctuation. The reply was not tenable as purchase related to FY 2021-22 and firm was bound to supply the items till 15.06.2022.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for recovery on risk & cost basis. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing responsibility on the officer(s) at fault.

[PDP No. 232]

### 13.4.8 Irregular award of tenders by violating evaluation criteria - Rs 11.000 million

According to Rule 32(1) of PPR 2014, all bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding document.

During audit of following formations of DHA Attock for the FY 2022-23, it was observed that bidders were technically declared responsive by awarding extra marks despite the fact that they did not fulfill the knock down criteria as per bidding documents. This resulted in irregular award of contracts of Rs 11.000 million as detailed at **Annexure-T**.

**Rs in million**

| Sr. No.      | Name of Entity          | Procurement Title  | No. of Bidders Participated | Particulars  | Amount        |
|--------------|-------------------------|--|-----------------------------|--|---------------|
| 01           | THQ Hospital Fateh Jang | X-Ray  | 03                          | Knock down criteria violated for one bidder  | 1.200         |
|              |                         | Printing & Stationary                                    | 02                          | Knock down criteria violated for two bidders   | 1.300         |
| 02           | THQ Hospital Pindi Gheb | General Store Item, Stationary, Printing and Misc. Items | 02                          | Knock down criteria violated and extra marks awarded in technical evaluation for two bidders   | 2.000         |
| 03           | IYB DHQ Hospital Attock | Laboratory Reagents & Supplies                           | 07                          | Knock down criteria violated and extra marks awarded in technical evaluation for six bidders. Contracts of Rs 6.500 million awarded but advertisement published for Rs 2.000 million | 6.500         |
| <b>Total</b> |                         |  |                             |  | <b>11.000</b> |

Audit held that irregular award of tenders by violating evaluation criteria was due to weak managerial controls.

The matter was reported to the PAO in October 2023. The department replied that bidders were requested to provide the missing documents after opening of technical bids. Documents were provided except the closing cash balance. Online NTN/STN verification certificates were also provided. Evaluation committee awarded numbers on basis of these documents. Reply was not acceptable as knock down / evaluation criteria as per bidding documents were not followed.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 98, 104 & 172]

#### **13.4.9 Non-deduction of GST - Rs 1.914 million**

According to Para 10 of Circular No.09 of 2022-23 of FBR, "Sale tax, Federal Excise and ICT" (Tax on service) of amendment in Finance Act 2022 communicated vide Notification No. C.No.3 (1) ST - L&P/2019 dated 21.07.2022, drugs registered under the Drugs Act 1976 have been made chargeable to tax at reduced rate of 1% without input adjustment. Similarly, Active Pharmaceutical Ingredients (APIs) and their raw materials are also chargeable at fixed rate of 1% subject to certification by DRAP.

During audit of CEO DHA Attock for the FY 2022-23, it was observed that payment for procurement of medicines of Rs 158.758 million was made but GST amounting to Rs 1.914 was not deducted. This resulted in non-deduction of GST of Rs 1.914 million.

Audit held that non-deduction of GST from payment was due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that various firms supplied medicines before 01.07.2022, however, the amount would be deducted from final payment of the firms. The reply was not acceptable as GST was not deducted as per rules at the time of payment.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 239]

#### **13.4.10 Loss due to procurement at exorbitant rates - Rs 1.765 million**

According to Rule 4 of PPR 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, as per Rule 38(2)(a)(viii), the lowest evaluated bidder shall be awarded the contract.

During audit of Isfand Yar Bukhari DHQ Hospital Attock for the FY 2022-23, it was noticed that financial bids for procurement of laboratory supplies, printing and x-ray films were opened on 27.07.2022. Advance acceptance letter was issued to successful bidders on 07.10.2022 (after 71 days) and 7.08.2022 (after 20 days) respectively. During this period, these items were procured from other local vendors without tender at higher rates causing loss of Rs 1.568 million as detailed at **Annexure-U**. Furthermore, scrutiny of financial bids of lab reagents revealed that 02 participants quoted price with GST and 05 participants quoted price without GST but comparative statement was prepared without deducting 17% GST from quoted price of 02 bidders causing loss of Rs 0.197 million. This resulted in overall loss of Rs 1.765 million due to procurement at exorbitant rates.

The matter was reported to the PAO in October 2023. The department replied that financial bids were opened on 27.07.2023 but delay in evaluation and signing the contract was due to non-availability of technical / financial evaluation committee as Eid-ul-Adha, Ashura & annual audit was in process. Reply was not acceptable as procurements were made at higher rates from other local vendors instead of lowest evaluated bidder.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed to inquire the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 171]

#### **13.4.11 Irregular procurement of non-formulary medicines - Rs 1.105 million**

According to Clause 2 (xxxii) of Policy & Operational Guidelines for LP of Medicines (day to day) issued by P & SHCD vide letter No. SO (HP) 12-02/2022 dated.29.06.2022, in case any health facility prefers to procure item of brands other than those mentioned in Punjab Medicine Formulary (PMF), the MS will forward case to Drugs Control Wing (DCW) of P&SHC department for inclusion of brand in PMF.

During audit of THQ Hospital Pindi Gheb for the FY 2022-23, it was observed that non-formulary medicines of Rs 1.105 million were procured from LP without forwarding case to Drugs Control Wing for inclusion of brands in PMF. This resulted in irregular expenditure of Rs 1.105 million as detailed at **Annexure-V**.

Audit held that irregular procurement of non-formulary medicines without forwarding case to DCW was due to poor internal controls.

The matter was reported to the PAO in October 2023. The department replied that medicines were purchased on emergency basis and despite constant reminders the medicines were not incorporated in formulary. The reply was not acceptable as no documentary evidence regarding inclusion of these medicines in formulary was provided.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 105]



## C) Contract management

### 13.4.12 Non-recovery of patient claims under sehat sahulat programme - Rs 28.923 million

As per Clause 2.3 of agreement signed between State Life Insurance Corporation (SLIC) of Pakistan and MS of concerned hospital, State Life will process all submitted claims within 30 days after receiving completed claims along with required documents.

During audit of following formations of DHA Attock for the FY 2022-23, it was observed that patients claims amounting to Rs 28.923 million under Sehat Sahulat Programme (SSP) were neither submitted nor recovered from the SLIC in violation of above clause of the agreement. This resulted in non-recovery of government dues of Rs 28.923 million as detailed below:

| <b>Rs in million</b> |  |               |
|----------------------|--|---------------|
| <b>Sr. No.</b>       | <b>Name of Entity</b>                  | <b>Amount</b> |
| 1                    | THQ Hospital Hazro                     | 1.676         |
| 2                    | THQ Hospital Jand                      | 1.847         |
| 3                    | THQ Hospital Fateh Jang                | 1.853         |
| 4                    | THQ Hospital Pindi Gheb                | 0.967         |
| 5                    | Isfand Yar Bukhari DHQ Hospital Attock | 22.580        |
| <b>Total</b>         |  | <b>28.923</b> |

Audit held that non-recovery of patient claims was due to weak managerial controls.

The matter was reported to the PAO in October 2023. The department replied that claims were submitted to SLIC of Pakistan. The reply was not acceptable because no claims had been refunded so far.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends recovery of claims at the earliest.

[PDP No. 09, 65, 99, 108 & 181]

### 13.4.13 Non-imposition of penalty - Rs 3.085 million

As per Sr. No. 05 of Chapter “Penalties” of contract agreement made with firms by PMU of P&SHC department, if any worker is not paid minimum wage as per Labor Laws in a given month, a penalty of Rs 5,000 / staff shall be imposed on the firm for that particular month. Appendix-3 (4) states that penalties calculation sheet signed by MS &

New Management Structure (NMS) and respective supervisor must be shared with the Service Provider for his record.

During audit of following formations of DHA Attock for the FY 2022-23, it was observed that janitorial service of hospital were outsourced to the following firms. These firms made payments to the janitorial staff at a rate less than the minimum wage rate notified by the government. Hospital management did not impose penalty @ Rs 5,000 / staff while verifying monthly invoices. This resulted in non-imposition of penalty of Rs 3.085 million as detailed below:

| Rs in million |  |                           |            |                  |              |
|---------------|--|---------------------------|------------|------------------|--------------|
| Sr. No.       | Name of Entity                         | Contractor                | Services   | No. of Employees | Penalty      |
| 1             | THQ Hospital Hazro                     | M/s NCS                   | Janitorial | 35               | 0.175        |
| 2             |  | M/s Mustahlik Enterprises | MEPG       | 06               | 0.300        |
| 3             | THQ Hospital Fateh Jang                | M/s NCS                   | Janitorial | 20               | 0.200        |
| 4             | Isfand Yar Bukhari DHQ Hospital Attock | M/s Mustahlik Enterprises | MEPG       | 08               | 0.200        |
| 5             |  | M/s NCS                   | Janitorial | 65               | 0.650        |
| 6             |  | M/s GB Security           | Guards     | 26               | 1.560        |
| <b>Total</b>  |  |                           |            |                  | <b>3.085</b> |

Audit held that verification of invoices without imposing penalty was due to poor managerial controls.

The matter was reported to the PAO in October 2023. The department replied that services were hired by PMU and payment was also made by them, however, recommendations for fine were forwarded along with invoices. The reply was not acceptable as no penalty was imposed while verifying invoices.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed to take up the matter with PMU. No further progress was reported till finalization of this report.

Audit recommends imposition and deduction of recovery from contractors' payments.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 13.4.5 having financial impact of Rs 12.820 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 11, 103 & 178]

## D) Others

### 13.4.14 Un-authorized utilization of tied grants - Rs 43.988 million

According to Rule 24 of PDA (Budget) Rules 2017, all conditional grants shall be budgeted and utilized following the conditions of the grant. Further, as per Para 2 of the release order for bulk purchase of medicines, the funds will not be utilized for any other purpose.

During audit of CEO DHA Attock for the FY 2022-23, it was observed that funds of Rs 418.982 million were available for tied grants (bulk medicines, dialysis medicines, arrear payments, anesthesia allowance & COVID), out of which Rs 302.287 million were utilized during the FY 2022-23. The remaining amount of Rs 116.695 million should have been available in Account-VI as closing balance on 30.06.2023. However, as per bank statement of DHA Attock closing bank balance of Account-VI was only Rs 72.707 million. This resulted in irregular utilization of tied grants of Rs 43.988 million for other purposes in violation of rules / conditions of grant by DHA as detailed below:

**Rs in million**

| <b>Tied Grant Description</b>        | <b>Balance 30.06.22*</b> | <b>Received FY 2022-23</b> | <b>Total FY 2022-23</b> | <b>Expenditure FY 2022-23</b> | <b>Balance 30.06.23</b> |
|--------------------------------------|--------------------------|----------------------------|-------------------------|-------------------------------|-------------------------|
| Medicines (Bulk)                     | 150.191                  | 222.928                    | 373.119                 | 285.659                       | 87.460                  |
| Dialysis Medicines (DHQ & THQ Hazro) | 8.482                    | 16.147                     | 24.629                  | 12.239                        | 12.390                  |
| Arrears payment (National programme) | 4.009                    | -                          | 4.009                   | 4.009                         | -                       |
| Anesthesia allowance                 | 0.730                    | -                          | 0.730                   | 0.380                         | 0.350                   |
| Covid-19 Catch-up Campaign           | -                        | 16.494                     | 16.494                  | -                             | 16.494                  |
| <b>Total</b>                         | <b>163.412</b>           | <b>255.570</b>             | <b>418.982</b>          | <b>302.287</b>                | <b>116.695</b>          |

\*(Release of funds for tied grant of FY 2021-22 as un-utilized balance by CEO DHA Attock vide No.3423 dated.23.08.2022)

Audit held that un-authorized utilization of tied grants were in violation of rules / instructions was due to financial mismanagement.

The matter was reported to the PAO in November 2023. The department replied that supplementary grants were approved for smooth functioning of DHQ/THQs for various heads like LP, oxygen, electricity etc. and rates of various items were increased. The expenditure of current year would be controlled to meet the shortfall. The reply was not

acceptable as tied grants were utilized for other purposes as admitted by management.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing of responsibility on the officer(s) at fault.

[PDP No. 228]

#### **13.4.15 Non-accounting of receipts in Account-VI - Rs 9.982 million**

According to clarification issued vide letter No.BI-3(120)(AGP) 2017-18 dated 16.08.2019 by Finance Department, Government of Punjab, all Public Accounts receipts as well as Consolidated Funds receipts are transferable to the Provincial Consolidated Funds or Provincial Public Account Fund as the case may be except the receipts collected under C02865-Health other contributions, C02866-Health recoveries of over payments, C02814-Education General recoveries of over payments, C03616-Share from Provincial allocable grant which relates to Account V & VI of the DEAs and DHAs.

During audit of CEO DHA Attock for the FY 2022-23, it was observed that recovery of overpayment Rs 9.982 million related to account head C02866-Health recoveries of overpayments was deposited in Account-I instead of Account-VI. This resulted in non-accounting of receipts of DHA.

Audit held that receipts were not accounted for in Account-VI due to financial mismanagement.

The matter was reported to the PAO in November 2023. The department replied that no procedure for submission of challans in Account-VI exists and challans were taken in Account-I by bank. The reply was not acceptable as receipts were neither deposited nor the bank was approached for deposit of these receipts in Account-VI despite clarification issued by FD.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for compliance. No further progress was reported till finalization of this report.

Audit recommends to take up the matter with Finance Department for transfer of receipts in Account-VI.

[PDP No. 240]

### 13.4.16 Irregular payment of liabilities - Rs 3.482 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every DDO shall maintain a register of liabilities in PFR Form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of Isfand Yar Bukhari DHQ Hospital Attock for the FY 2022-23, it was observed that payment of Rs 3.482 million was made for lab reagents, oxygen regulator and printing to following suppliers pertaining to previous year without additional funds and sanction of next higher authority i.e. CEO DHA Attock. Further, no liability register was prepared. This resulted in irregular payment of Rs 3.482 million.

**Rs in million**

| <b>Sr. No.</b> | <b>Date</b> | <b>Supplier</b>      | <b>Item</b>                   | <b>Amount</b> |
|----------------|-------------|----------------------|-------------------------------|---------------|
| 1              | 28.12.21    | Gulf Marketing Inl   | Lab Reagents                  | 0.678         |
| 2              | 31.03.22    | A&S Enterprises      | Lab Reagents                  | 0.146         |
| 3              | 30.03.22    | Hasir Enterprises    | Lab Reagents                  | 0.056         |
| 4              | 04.02.22    | Fareed Traders       | Printing                      | 0.650         |
| 5              | 20.06.22    | Eastern Medical Care | Filters & Dialysis Solution   | 1.323         |
| 6              | 08.06.22    | Global Health Intl   | Lab Reagents                  | 0.158         |
| 7              | 22.06.22    | Khan & Co            | HIV, UPT Kits, Lab items etc. | 0.470         |
| <b>Total</b>   |             |                      |                               | <b>3.481</b>  |

Audit held that payment of previous year was made without sanction and additional funds due to weak financial controls.

The matter was reported to the PAO in October 2023. The department replied that matter was highlighted several times about insufficient budget to Finance Department and the liabilities were sanctioned by MS who held the additional charge of CEO. The reply was not acceptable as no additional funds were obtained and sanctions were accorded by MS who did not hold the additional charge of CEO.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 179]

#### **13.4.17 Irregular expenditure on M&R of residential buildings - Rs 2.324 million**

According to Rule 5(ii) of PDA (Delegation of Financial Power) Rules 2017, officer in Category-I is competent to accord administrative approval up to Rs 0.300 million for M&R of residential and non-residential buildings chargeable to current budget. Further, as per Note II, no technical sanction for M&R work up Rs 0.300 million would be required.

During audit of Isfand Yar Bukhari DHQ Hospital Attock for the FY 2022-23, it was noticed that payment of Rs 2.324 million was made to M/s Awan Engineering vide invoice No.01 dated 29.03.2023 against contract for M&R of 16 residences of hospital. It was noticed that neither the administrative approval was obtained nor the estimate was technically sanctioned. All the payment was made against rough cost estimate and sanctioned by MS who was a category-I officer and not competent to accord sanction. This resulted in irregular expenditure of Rs 2.324 million.

Audit held that irregular expenditure incurred beyond competency without technical sanction was due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that scope of work & rough cost estimate was taken from Buildings Division Attock and MS was competent to accord approval up to Rs 10.000 million. The reply was not acceptable as administrative approval was not obtained, technical sanction without signature of XEN Building & embossed stamp was provided only. Besides MS was not competent to accord approval beyond Rs 0.300 million.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility on the officer(s) at fault.

[PDP No. 173]

## CHAPTER 14

### DISTRICT HEALTH AUTHORITY CHAKWAL

#### 14.1 Introduction

a) There are 25 formations in DHA Chakwal out of which audit of 06 formations was conducted. Total expenditure and receipt of these formations was Rs 1,405.871 and Rs 86.031 million out of which 58% expenditure and 65% receipt were audited.

#### Audit Profile of DHA Chakwal

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Chakwal            | 25               | 06      | 808.539             | 56.030           |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Chakwal was Rs 4,242.096 million and supplementary grant was Rs 512.122 million for the FY 2022-23. An amount of Rs 2,156.665 million was surrendered and final budget was Rs 2,597.553 million. Management incurred an expenditure of Rs 2,596.945 million resulting in saving of Rs 0.610 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                |                  |                  |                  |                         |
|---------------|------------------|----------------|------------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant    | Surrender        | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 3,147.745        | 366.383        | 1,546.797        | 1,967.331        | 1,965.474        | -1.857                  |
| Non-Salary    | 1,005.973        | 110.704        | 580.376          | 536.301          | 537.55           | 1.249                   |
| Development   | 88.378           | 35.035         | 29.492           | 93.921           | 93.921           | 0                       |
| <b>Total</b>  | <b>4,242.096</b> | <b>512.122</b> | <b>2,156.665</b> | <b>2,597.553</b> | <b>2,596.945</b> | <b>-0.610</b>           |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 2,756.876          | 2,484.870          | -272.006                       | 10                     |
| 2022-23               | 2,597.553          | 2,596.945          | -0.610                         | 0.023                  |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 6% decrease in budget allocation and 5% increase in expenditure incurred during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 0.608 million during FY 2022-23 which is 0.02% of budget.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Chakwal for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Description</b>                          | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 2,333,000      | 2,330,141           |
| 2              | Indoor Patients                             | 82,950         | 83,765              |
| 3              | Surgical Cases                              | 25,450         | 26,881              |
| 4              | Cardiac Coronary Unit                       | 21,000         | 22,344              |
| 5              | Diagnostic Services (Laboratory, Radiology) | 685,424        | 686,692             |
| 6              | Family Planning Visits                      | 57,000         | 57,512              |
| 7              | Peads                                       | 128,000        | 128,944             |
| 8              | Surgery                                     | 25,000         | 24,692              |
| 9              | TB Chest Treatments                         | 6,000          | 6,101               |
| 10             | Free Medicines to Patients                  | 100%           | 100%                |

**Source:** DHIS dashboard of DHA Chakwal



## ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Chakwal treated all target number of patients during FY 2022-23.

### 14.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 142.186 million were raised in this report during current audit of DHA Chakwal. This amount also includes recoveries of Rs 23.562 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

#### Overview of Audit Observations

|              |   | Rs in million                         |
|--------------|---|---------------------------------------|
| Sr. No.      | Classification                              | Amount placed under audit observation |
| 1            | Non-production of record                    | -                                     |
| 2            | Fraud, embezzlement, and misappropriation   | 0                                     |
| <b>3</b>     | <b>Irregularities:</b>                      |                                       |
| A            | HR/Employees related irregularities         | 2.129                                 |
| B            | Procurement related irregularities          | 116.851                               |
| C            | Contract Management                         | 4.040                                 |
| 4            | Value for money and service delivery issues | -                                     |
| 5            | Others                                      | 19.166                                |
| <b>Total</b> |   | <b>142.186</b>                        |

### 14.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. The Audit Report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 27           | Convened               |
| 2       | 2018-19    | 23           | Not Convened           |
| 3       | 2019-20    | 19           |                        |
| 4       | 2020-21    | 7            |                        |
| 5       | 2021-22    | 5            |                        |
| 6       | 2022-23    | 11           |                        |

## 14.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 14.4.1 Inadmissible payment of NPA – Rs 2.129 million

According to Government of the Punjab, Finance Department letter No. FD.SR-I/6-4/2019 dated 05.04.2021, NPA is not admissible to doctors working in P&SHC Department and SH&ME Department serving on administrative posts. The same facility has not been extended to the doctors working on administrative posts in other administrative departments.

During audit of MS DHQ Hospital Chakwal for the FY 2022-23, it was observed that following doctors were doing private practice but also drew NPA without admissibility. This resulted in inadmissible payment of Rs 2.129 million as detailed below:

| <b>Rs in million</b> |                         |                         |                     |                     |
|----------------------|-------------------------|-------------------------|---------------------|---------------------|
| <b>Sr. No.</b>       | <b>Designation</b>      | <b>NPA / Month (Rs)</b> | <b>No of Months</b> | <b>Total Amount</b> |
| 1                    | WMO                     | 22,777                  | 12                  | 0.273               |
| 2                    | Consultant Urologist    | 28,762                  | 12                  | 0.345               |
| 3                    | SMO / Cardiologist      | 28,762                  | 12                  | 0.345               |
| 4                    | MO                      | 22,777                  | 12                  | 0.273               |
| 5                    | WMO                     | 22,777                  | 12                  | 0.274               |
| 6                    | Consultant Cardiologist | 28,762                  | 12                  | 0.345               |
| 7                    | WMO                     | 22,777                  | 12                  | 0.274               |
| <b>Total</b>         |                         |                         |                     | <b>2.129</b>        |

Audit held that payment of NPA without admissibility was due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that recovery would be affected.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed for recovery of amount. No further progress was reported till finalization of this report.

Audit recommends recovery of amount besides fixing of responsibility on the officer(s) at fault.

[PDP No. 123]

## **B) Procurement related irregularities**

### **14.4.2 Irregular expenditure on account of local purchase of medicines - Rs 46.000 million**

According to Rule 12(2) of PPR 2014, any procurement exceeding three million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During audit of MS DHQ Hospital Chakwal for the FY 2022-23, it was observed that tender for local purchase (LP) of medicines, disposable and surgical items worth Rs 46.000 million was awarded to M/s Hassan and Movaddat Enterprises on 30.09.2022. Scrutiny of bidding documents revealed that advertisement was published in “Aina Jahan” instead of two national daily newspapers in violation of the rule *ibid*. This resulted in irregular expenditure of Rs 46.000 million on LP medicines.

Audit held that irregular procurement of LP medicines was carried out due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied the advertisement was published in two daily nationwide newspapers i.e. Daily Aina Jahan and Daily Jinnah. The reply of the department was not acceptable as documentary evidence in support of reply was not provided.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed the department to approach to DGPR for provision of advertisement. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC’s decision at the earliest.

[PDP No. 121]

### **14.4.3 Irregular expenditure on account of printing charges - Rs 25.048 million**

According to Rule 2(ad) of PPR 2014, urgency means a limited timeline for the accomplishment of procurement which cannot be met through open and limited bidding method. Moreover, according to Rule 59(d)(iii), a procuring agency may engage in negotiated tendering with one or more contractors with or without prior publication of procurement notification, but this procedure shall only be used for reasons of extreme urgency brought about by events unforeseeable by procuring agency, the time limits laid down for open and limited bidding methods cannot be met,

however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency.

During audit of the following formations of the DHA Chakwal for the FY 2022-23, it was observed that the management requested the Government Printing Press Punjab, Lahore for printing of different items. Controller Printing & Stationary Punjab replied that due to urgent / important and time limit jobs and non-availability of scanning system & classified printing facility, the government printing press was not in a position to undertake and execute the job. He asked the department to get the job done from the referred firms for urgent execution of printing work by referring emergency/urgency clause 2q, 2ad & 59d (iii) of PPR 2014. The management incurred an expenditure of Rs 25.048 million without calling tenders in violation of PPR 2014, despite the fact that neither any emergency was notified by any authority nor there exist any plausible reason for invoking urgency. This resulted in irregular expenditure on account of printing charges of Rs 25.048 million as detailed below:

**Rs in million**

| <b>Sr. No.</b> | <b>Name of Entity</b>  | <b>Name of Firm</b>                           | <b>Amount</b> |
|----------------|------------------------|---|---------------|
| 1              | CEO Health             | M/s Khyber Printer                            | 4.942         |
| 2              | CEO Health             | -do-  | 0.143         |
| 3              | DHQ Hospital Chakwal   | -do-  | 8.893         |
| 4              | DHQ Hospital Chakwal   | -do-  | 5.083         |
| 5              | City Hospital Talagang | -do-  | 2.813         |
| 6              | THQ Talagang           | M/s Khyber Printer & M/s Soon Valley Printers | 2.792         |
| 7              | THQ Choa Syden Shah    | M/s Khyber Printer                            | 0.382         |
| <b>Total</b>   |                        |   | <b>25.048</b> |

Audit held that irregular expenditure in violation of PPR 2014 was incurred due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that purchases were made from the vendor approved by Printing Corporation of Punjab. The reply was not acceptable as expenditure was incurred without tender in violation of PPR 2014.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed the department to take up the matter with PPRA for clarification. No further progress was shown till finalization of the report.

Audit recommends inquiry of the matter as similar pattern was observed in all the seven formations of DHA Chakwal.

#### 14.4.4 Loss to government due to purchase of surgical items at higher rates - Rs 23.176 million

According to Clause 2 (xxvii) of Policy & Operational Guidelines for LP of Medicines (Day to Day) issued vide letter No. SO (HP) 12-02/2022 dated 29.06.2022 by P&SHCD, local purchase costs government higher price in comparison to bulk purchases. Therefore, the aim is to reduce the incidences of local purchase by initiation and conclusion of bulk purchase process timely, utilization of alternative methods of procurement and by conducting risk purchases without splitting of procurement.

During audit of following formations of DHA Chakwal for the FY 2022-23, it was observed that management procured surgical items from the local suppliers instead of approved vendors by CEO DHA Chakwal at higher rate. This resulted in loss to government of Rs 23.176 million as detailed at **Annexure-W**.

**Rs in million**

| <b>Sr. No.</b> | <b>Name of Formation</b>     | <b>Amount of loss</b> |
|----------------|------------------------------|-----------------------|
| 1              | THQ Hospital Choa Syden Shah | 1.272                 |
| 2              | DHQ Hospital Chakwal         | 21.904                |
| <b>Total</b>   |                              | <b>23.176</b>         |

Audit held that expenditure was incurred from local vendors instead of approved vendors due to negligence and weak internal controls of the management.

The matter was reported to the PAO in October 2023. The department replied that the purchases were made due to shortage of items. The reply was not acceptable as items were not purchased from approved vendors.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed to probe the matter. No further progress was reported till finalization of this report.

Audit recommends probe into the matter besides recovery of loss and fixing of responsibility on the officer(s) at fault.

[PDP No. 32 & 133]

#### 14.4.5 Irregular purchase of medical equipment - Rs 14.853 million

According to Rule 4 of PPR 2014, a procuring agency while making any procurement, shall ensure that the procurement is made in a

fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of CEO DHA Chakwal for the FY 2022-23, it was observed that management floated the tender for framework rate contract of procurement of medical equipment and other items. Scrutiny of technical evaluation reports revealed that two firms “M/S Bio Tech” and “M/S Deneb” were declared non-responsive on the basis of knock down criteria i.e. past performance/experience certificates. The firms also filed grievances against this decision which was also turned down by the grievance committee. However, on verification of bidding documents of both firms, it was observed that all the past performance certificates were available with the bids of both firms. This resulted in unjustified disqualification of said firms, rendering the tendering process non-transparent and unfair. Detail is as under:

| <b>Rs in million</b> |                     |               |
|----------------------|---------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of item</b> | <b>Amount</b> |
| 1                    | Defibrillator       | 0.953         |
| 2                    | Static X-Ray        | 13.900        |
| <b>Total</b>         |                     | <b>14.853</b> |

Audit held that irregular award of contract was due to weak financial controls.

The matter was reported to the PAO in October 2023. The department replied that firms did not submit attested copies of the experience certificates. The reply was not acceptable as it was not the requirement of the bidding document to provide attested copies of experience certificates.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed the department to probe the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC’s decision at the earliest.

[PDP No. 316]

#### **14.4.6 Irregular procurement by splitting - Rs 3.757 million**

According to Rule 9(1) of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each

financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of MS DHQ Hospital Chakwal for the FY 2022-23, it was observed that expenditure of Rs 3.757 million was incurred on procurement of various items by splitting the indent. This resulted in an irregular expenditure of Rs 3.757 million as detailed at **Annexure-X**.

Audit held that irregular procurement made by splitting of indents to avoid the tendering was due to poor financial management.

The matter was reported to the PAO in October 2023. The department replied purchases were made in case of emergency. Reply was not acceptable as no evidence was provided in support of reply.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed to regularize the matter. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing of responsibility on the officer(s) at fault.

[PDP No. 129]

#### **14.4.7 Non transparent procurement of LP medicine - Rs 4.017 million**

According to Rule 4 of PPR 2014, a procuring agency while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of THQ Hospital Choa Syden Shah for the FY 2022-23, it was observed that Rs 4.017 million was incurred on local purchase of medicines. Bidding documents revealed that two firms namely M/s Doctor Pharmacy & M/s Hajvery Pharmacy participated in tender for LP medicine and both were declared responsive by the technical committee. But the grievances committee disqualified the M/s Doctor Pharmacy with the remarks that owner of doctor pharmacy was not registered with FBR. The decision of grievance committee was not in order as there was no such clause in bidding documents which required that owner/proprietor of pharmacy must be registered with FBR. Hence, elimination of M/s Doctor Pharmacy from competition made the whole procurement process doubtful. This resulted in non-transparent procurement of Rs 4.017 million.

Audit held medicine were not procured in accordance with the PPR 2014, due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that M/s Doctor Pharmacy could not justify the observation raised by grievance committee. The reply was not acceptable as observation of grievance committee was not in order.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed to regularize the matter. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing of responsibility on officer(s) at fault.

[PDP No. 30]



## C) Contract management

### 14.4.8 Non imposition of penalty on janitorial services provider - Rs 4.040 million

As per Sr. No. 05 of Chapter “Penalties” of contract agreement made with firms by PMU of P&SHC department, if any worker is not paid minimum wage as per Labor Laws in a given month, a penalty of Rs 5,000 / staff shall be imposed on the firm for that particular month. Appendix-3 (4) states that penalties calculation sheet signed by MS & New Management Structure (NMS) and respective supervisor must be shared with the Service Provider for his record.

During audit of the following formations of DHA Chakwal for the FY 2022-23, it was observed that janitorial services of the hospital were outsourced to M/s Super Care Services. The firm made payments to the janitorial staff at a rate less than the minimum wage rate notified by the government. Hospital management did not impose penalty @ Rs 5,000 / staff while verifying monthly invoices. This resulted in non-imposition of penalty of Rs 4.040 million as detailed below:

| <b>Rs in million</b>  |                    |                        |                     |              |
|-----------------------|--------------------|------------------------|---------------------|--------------|
| <b>Name of Entity</b> | <b>Period</b>      | <b>No of Employees</b> | <b>No of Months</b> | <b>Total</b> |
| THQ hospital Talagang | 07/2022 to 02/2023 | 36                     | 8                   | 1.440        |
| DHQ Chakwal           | 07/2022 to 02/2023 | 65                     | 8                   | 2.600        |
| <b>Total</b>          |                    |                        |                     | <b>4.040</b> |

Audit held that the invoices were verified without including penalty due to weak managerial controls.

The matter was reported to the PAO in October 2023. The department replied that contract for janitorial services was between PMU of P&SHC department and outsourced company. The hospital was only responsible for forwarding monthly invoices and the payment was made by PMU. Furthermore, non-payment of minimum wage had already been intimated to relevant authority. The reply was not acceptable as the management did not impose penalty while verifying monthly invoices.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed to take up the matter with PMU. No further progress was reported till finalization of this report.

Audit recommends imposition of penalty on service provider besides fixing of responsibility on officer(s) at fault.

[PDP No. 47 & 128]

## D) Others

### 14.4.9 Non-recovery of patient claim under sehat sahulat programme - Rs 14.149 million

According to Clause-2, sub-clause 2.3 “Duties & Responsibilities of the provider” of agreement between Hospitals and SLIC of Pakistan regarding providing health facilities to State life clients, State Life will process all submitted claims within 30 days after receiving completed claims along with the required documents.

During audit of DHA Chakwal for the FY 2022-23, it was observed that following hospitals did not recover Rs 14.149 million from SLIC of Pakistan against the provision of health facility to patients under SSP in violation of above clause of the agreement. This resulted in non-recovery of government dues of Rs 14.149 million as detailed below:

| Rs in million |                          |               |
|---------------|--------------------------|---------------|
| Sr. No.       | Name of Entity           | Amount        |
| 1             | DHQ Hospital Chakwal     | 5.200         |
| 2             | City Hospital Talagang   | 5.963         |
| 3             | THQ Choa Syden Shah      | 0.401         |
| 4             | THQ Hospital Talagang    | 1.928         |
| 5             | Trauma Centre Kalarkahar | 0.657         |
| <b>Total</b>  |                          | <b>14.149</b> |

Audit held that patient claims were neither submitted nor recovered due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that the recovery was in-process. The reply was not acceptable since no evidence of recovery was provided.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends early submission and recovery of outstanding claims.

[PDP No. 35, 49, 135, 301 & 308]

### 14.4.10 Loss due to non-deduction of GST on procurement of medicines - Rs 1.637 million

According to Para 10 of Circular No.09 of 2022-23 issued by FBR “Sale tax, Federal excise and ICT” (Tax on service) of amendment in Finance Act 2022 communicated vide Notification No. C.No.3(1)ST-

L&P/2019 dated 21.07.2022, drugs registered under the Drugs Act 1976 have been made chargeable to tax at reduced rate of 1% without input adjustment. Similarly, Active Pharmaceutical Ingredients (APIs) and their raw materials are also chargeable at fixed rate of 1% subject to certification by DRAP.

During audit of CEO DHA Chakwal for the FY 2022-23, it was observed that payment for procurement of medicines for Rs 163.70 million was made without deducting sales tax @ 1% to the tune of Rs 1.637 million. This resulted in non-deduction of sales tax.

Audit held that GST @ 1% was not deducted due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that GST was not paid. The reply was not acceptable as GST was not deducted.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed for recovery of GST. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing of responsibility on the officer(s) at fault.

[PDP No. 319]

#### **14.4.11 Non-forfeiture of earnest money of defaulting contractors - Rs 1.607 million**

As per Clause 9(iii) of contract form (agreement) of bidding document, if the supplier fails to supply the whole consignment within the contract period and not able to deliver the consignee's end, the entire amount of performance guaranty/security shall be forfeited to the government account and the firm shall be blacklisted for minimum of two years for further participation.

During audit of CEO DHA Chakwal for FY 2022-23, it was observed that suppliers did not supply medicine worth Rs 32.134 million but the performance security of the firms amounting to Rs 1.607 million was not forfeited. This resulted in loss of Rs 1.607 million to the public exchequer.

Audit held that performance security was not forfeited due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that final notice had been served to the firms for supply

of medicine. In case of non-supply, performance security would be forfeited. The reply was not acceptable as no action was taken against the firms.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed the department to receive medicine at earliest. No further progress was reported till finalization of this report.

Audit recommends forfeiture of performance security besides fixing of responsibility on the officer(s) at fault.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Year 2022-23 vide para number 14.4.9 having financial impact of Rs 1.125 million. Recurrence of same irregularity is a matter of serious concern

[PDP No. 323]

#### **14.4.12 Irregular payment of previous year's liability - Rs 1.773 million**

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every DDO shall maintain a register of liabilities in PFR Form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of THQ Hospital Choa Syden Shah for the FY 2022-23, it was observed that payment of Rs 1.773 million was made to M/s Islamabad Medical Engineering against outstanding liabilities on account of LP medicine without additional funds and sanction of next higher authority i.e. CEO DHA Chakwal. Further, no liability register was prepared. This resulted in irregular payment of Rs 1.773 million as detailed below:

| <b>Rs in million</b> |                           |                        |               |
|----------------------|---------------------------|------------------------|---------------|
| <b>Sr. No.</b>       | <b>Invoice No.</b>        | <b>Date of payment</b> | <b>Amount</b> |
| 1                    | 116/2022 dated 10-06-2022 | 20-06-2023             | 0.475         |
| 2                    | 114/2022 dated 09-06-2022 | 20-06-2023             | 0.499         |
| 3                    | 113/2022 dated 09-06-2022 | 14-12-2022             | 0.484         |
| 4                    | 124/2022 dated 10-06-2022 | 07-12-2022             | 0.315         |
| <b>Total</b>         |                           |                        | <b>1.773</b>  |

Audit held that payment of previous year was made without sanction and additional funds due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that due to shortage of funds supplementary grant was not provided. The reply was not acceptable as no sanction was accorded by the CEO DHA Chakwal.

DAC in its meeting held on 13<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 33]

## CHAPTER 15

### DISTRICT HEALTH AUTHORITY JHELUM

#### 15.1 Introduction

a) There are 19 formations in DHA Jhelum out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations was Rs 1,314.181 and Rs 96.468 million out of which 68% expenditure and 54% receipt were audited.

#### Audit Profile of DHA Jhelum

Rs in million

| Sr. No. | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
|---------|------------------------|------------------|---------|---------------------|------------------|
| 1       | DHA Jhelum             | 19               | 04      | 897.077             | 52.282           |
| 2       | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3       | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Jhelum was Rs 2,512.536 million and supplementary grant was Rs 317.902 million for the FY 2022-23. An amount of Rs 333.483 million was surrendered and final budget was Rs 2,496.955 million. Management incurred an expenditure of Rs 2,496.519 million resulting in saving of Rs 0.436 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million

| Description  | Original Grant   | Supp. Grant    | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
|--------------|------------------|----------------|----------------|------------------|------------------|-------------------------|
| Salary       | 1914.327         | 116.428        | 192.738        | 1,838.017        | 1859.576         | 21.559                  |
| Non-Salary   | 596.737          | 199.379        | 140.404        | 655.712          | 633.717          | -21.995                 |
| Development  | 1.472            | 2.095          | 0.341          | 3.226            | 3.226            | 0                       |
| <b>Total</b> | <b>2,512.536</b> | <b>317.902</b> | <b>333.483</b> | <b>2,496.955</b> | <b>2,496.519</b> | <b>-0.436</b>           |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 2,518.488          | 2,108.494          | -409.994                       | 16                     |
| 2022-23               | 2,496.955          | 2,496.519          | -0.436                         | 0.02                   |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 1% decrease in budget allocation and 18% increase in expenditure during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 0.436 million during FY 2022-23 which is 0.02% of budget.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Jhelum for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 2,100,000      | 2,173,831           |
| 2              | Indoor Patients                             | 60,000         | 60,472              |
| 3              | Surgical Cases                              | 30,000         | 30,855              |
| 4              | Cardiac Coronary Unit                       | 1,500          | 1,783               |
| 5              | Diagnostic Services (Laboratory, Radiology) | 555,500        | 576,880             |
| 6              | Family Planning Visits                      | 42,000         | 46,529              |
| 7              | Peads                                       | 9,000          | 9,172               |
| 8              | Surgery                                     | 7,999          | 8,154               |
| 9              | TB Chest Treatments                         | 1,420          | 1,437               |
| 10             | Free Medicines to Patients                  | 100%           | 100%                |

**Source:** DHIS dashboard of DHA Jhelum

#### ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table show that DHA Jhelum treated all target number of patients during FY 2022-23.

## 15.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 264.839 million were raised in this report during current audit of DHA Jhelum. This amount also includes recoveries of Rs 40.103 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

| <b>Rs in million</b> |   |  |
|----------------------|---|--|
| <b>Sr. No.</b>       | <b>Classification</b>                       | <b>Amount placed under audit observation</b> |
| 1                    | Non-production of record                    | -  |
| 2                    | Fraud, embezzlement, and misappropriation   | -  |
| <b>3</b>             | <b>Irregularities:</b>                      |  |
| A                    | HR/Employees related irregularities         | 27.233                                       |
| B                    | Procurement related irregularities          | 203.744                                      |
| C                    | Contract Management                         | 20.969                                       |
| 4                    | Value for money and service delivery issues | -  |
| 5                    | Others                                      | 12.893                                       |
| <b>Total</b>         |   | <b>264.839</b>                               |

## 15.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| <b>Sr. No.</b> | <b>Audit Year</b> | <b>No. of Paras</b> | <b>Status of PAC Meeting</b> |
|----------------|-------------------|---------------------|------------------------------|
| 1              | 2017-18           | 10                  | Not Convened                 |
| 2              | 2018-19           | 13                  |                              |
| 3              | 2019-20           | 16                  |                              |
| 4              | 2020-21           | 06                  |                              |
| 5              | 2021-22           | 08                  |                              |
| 6              | 2022-23           | 08                  |                              |



## 15.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 15.4.1 Un-authorized award of BPS-12 without following service rules - Rs 12.106 million

According to the Sr. No. 6 of Schedule-I of the Punjab Health Department Allied Health Professionals (Service) Rules 2012, Senior Technician (BS-14), by promotion on the basis of seniority-cum-fitness from amongst the technicians in the relevant allied health sciences discipline having five years' service and technical training in the relevant discipline for three months, designed by University of Health Sciences, at the District Health Development Centre (DHDC) followed by post training examination to be conducted by the Punjab Medical Faculty.

During audit of MS DHQ Hospital Jhelum for the FY 2022-23, it was observed that un-authorized higher grades i.e. BPS-12 & BPS-14 were awarded in 2012 by the then CEO DHA Jhelum to the various technicians of BPS-9 in violation of above rules. This resulted in overpayment of Rs 12.106 million as detailed at **Annexure-Y**.

| <b>Rs in million</b> |                         |                    |                    |
|----------------------|-------------------------|--------------------|--------------------|
| <b>Sr. No.</b>       | <b>No. of Employees</b> | <b>Description</b> | <b>Recoverable</b> |
| 1                    | 08                      | BPS-09 to BPS-12   | 9.398              |
| 2                    | 05                      | BPS-09 to BPS-14   | 2.708              |
| <b>Total</b>         |                         |                    | <b>12.106</b>      |

Audit held that unauthorized award of higher grade to technicians was due to weak financial controls.

The matter was reported to the PAO in October 2023. The department replied that matter had been taken with competent authority vide letter No.8069 dated 22.09.2023. The reply was not tenable as above mentioned Service Rules were not implemented.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends re-fixation of pay besides affecting recovery.

[PDP No. 78 & 194]

#### 15.4.2 Overpayment due to award of higher scale on regularization – Rs 6.762 million

As per Sr. 06 of Notification No. DS(O&M)5-3/2004/ CONTRACT(MF) dated 14.10.2009, the pay of newly appointed staff

formally on contract service would be fixed on the initial of the pay grade / scale and the difference of pay would be paid as their personal allowance. According to Para 1(d) of Government of the Punjab, Finance Department letter No.FD.PC-32-7/2007(103)/07 dated 23.04.2008 the post in BPS 01 to 04 has not been upgraded on permanent basis. Hence, the new incumbents against the category after 01.07.2007 would be made in original pay scales i.e. in BPS-1 to BPS-4.

During audit of MS DHQ Hospital, Jhelum for the FY 2022-23, it was observed that services of the 40 non-gazatted officials were regularized on 14.10.2009. As per the criteria referred above, these officials were required to be placed in BPS-01 instead of BPS-2. Similarly, some officials were allowed BPS-3 instead of their original scale of BPS-2. This resulted in overpayment of Rs 6.762 million as detailed at **Annexure-Z**.

Audit held that overpayment by awarding higher grade was due to weak financial controls.

The matter was reported to the PAO in October 2023. The department replied that said employees were regularized under the regularization policy, which have been duly verified by DAO Jhelum. Hence, no recovery was due from these employees. The reply was not tenable as regularization was to be made against original scales of these employees.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends re-fixation of pay besides effecting recovery.

[PDP No. 193]

### **15.4.3 Irregular payment of pay & allowances to doctors - Rs 3.821 million**

According to the appointment notification of MO/WMOs, Secretary, P&SHC department appointed MO/WMOs (BS-17) on adhoc basis in THQ Hospital Sohawa for period of one year or till the availability of regular incumbent whichever is earlier.

During audit of THQ Hospital Sohawa for the FY 2022-23, it was observed that the management made payment of Rs 3.821 million to the following doctors who were not performing their duties in THQ Hospital Sohawa since the dates mentioned against each. This resulted in irregular drawl of pay and allowances amounting to Rs 3.821 million and depriving

of general public from basic health facilities due to their absence at the place of posting besides workload on the remaining staff. Detail is given below:

| <b>Rs in million</b> |                    |             |           |              |
|----------------------|--------------------|-------------|-----------|--------------|
| <b>Sr. No.</b>       | <b>Designation</b> | <b>From</b> | <b>To</b> | <b>Total</b> |
| 1                    | MO                 | 12.12.22    | to date   | 0.846        |
| 2                    | WMO                | 18.12.22    | 28.02.23  | 0.314        |
|                      |                    | 13.03.23    | to date   | 0.463        |
| 3                    | WMO                | 21.01.23    | to date   | 0.686        |
| 4                    | WMO                | 17.04.22    | 28.02.23  | 1.271        |
|                      |                    | 15.03.23    | 16.05.23  | 0.241        |
| <b>Total</b>         |                    |             |           | <b>3.821</b> |

Audit held that the ad hoc appointment was a stop gap arrangement till the posting of regular incumbent and was non-transferable but due to poor managerial controls, MO/WMO were drawing their pays without performing their duties at designated place of posting.

The matter was reported to the PAO in October 2023. The department replied that these doctors were working in DHQ Jhelum by the orders of CEO DHA Jhelum. All these orders had been cancelled by CEO DHA Jhelum on 10.10.2023. Reply was not acceptable as no attachment orders were provided.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to inquire the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 52]

#### **15.4.4 Irregular payment to contingent paid staff - Rs 1.772 million**

According to Clause 2(a) of preface of Schedule of Wage Rate 2022, the post(s) shall be advertised properly in the leading newspaper.

During audit of THQ Hospital PD Khan for the FY 2022-23, it was observed that the hospital management appointed and made payment of Rs 1.772 million to the five Data Entry Operators (DEO) out of Health Council funds without advertisement in violation of above rules. This resulted in irregular expenditure of Rs 1.772 million.

Audit held that the irregular payment was due to weak internal controls and mismanagement.

The matter was reported to the PAO in October 2023. The department replied that advertisement for the post of DEO was published in two newspapers i.e. Express News and Alamgir Post on July 19, 2023. The hiring process was completed on September 4, 2023, and the selected candidates began working on April 5, 2023. All the necessary formalities for the hiring process were fulfilled. The reply was not appropriate as process was not followed for the period under audit.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to probe the matter. No further progress was reported till finalization of this report.

Audit recommends regularization besides probe for fixing of responsibility on the officer(s) at fault.

[PDP No. 17]

#### **15.4.5 Non-deduction of House Rent and Utility Charges - Rs 1.748 million**

According to Para 36(b) of Allotment Policy 1997, amended up to 2018, all government servants occupying residences will be bound to get house rent deducted from their salaries, as payable according to the rules. Rent / Penal rent of an allotted and occupied residence will be charged to the salary of the allottee. Further, according to the directions of Government of the Punjab, P&SHC department vide Notification No. SO (B&A)1-1/91-92 dated 12.05.1992, all government servants who have been provided on rent accommodation in the institutes / hospitals premises, would arrange separate meter for the facilities of electricity, sui-gas and water. The head of office were accordingly required to ensure compliance and disconnect all such facilities from the bulk supply of the hospital. Till compliance electricity @ Rs 500, sui-gas @ Rs 400 & water @ Rs 40 pm be deducted. Moreover, in case of use of air cooler, Rs 500 and in case of use of air conditioner Rs 2,000 extra be charged from April to September of each year.

During audit of DHQ Hospital Jhelum for the FY 2022-23, it was observed that the hospital had two hostels consisting of 44 rooms. Scrutiny of the record revealed that the hospital management did not implement the government instructions as mentioned above and failed to deduct house rent and utility charges from the salaries of 34 employees residing in these hostels. This resulted in non-deduction of charges amounting to Rs 1.748 million.

Audit held that compulsory deduction was not made due to weak financial controls.

The matter was reported to the PAO in October 2023. The department replied that assessment of room rent and utility charges had been requested to Building Department and Punjab Energy Department vide letter No.10240 &10239 dated 25.11.2023. The reply was not acceptable as no compliance was made.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed for recovery but No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing of responsibility on the officer(s) at fault.

[PDP No. 82]

#### **15.4.6 Non-deduction of house rent allowance above entitlement - Rs 1.024 million**

According to instructions contained in Finance Department, Government of the Punjab (Monitoring Wing) letter No. FD(M-I)1-15/82-P-I dated 15<sup>th</sup> January 2000, the government servant who is allotted a government residence is not allowed to draw House Rent Allowance and will have to pay House Maintenance charges @ 5% of the basic pay. In case the official is residing above his entitlement, 10% rent of the maximum of the scale for the accommodation meant for, is required to be deducted.

During audit of MS DHQ Hospital Jhelum for the FY 2022-23, it was observed that management allotted government accommodations to 10 employees of DHA Jhelum. Scrutiny of the record revealed that some of the accommodations were allotted above entitlement. Only 5% house maintenance charges were deducted instead of 10%. This resulted in overpayment of Rs 1.024 million.as detailed at **Annexure-AA**.

Audit held that unauthorized payment was made due to weak financial controls.

The matter was reported to the PAO in October 2023. The management did not submit any reply.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends that recovery be made from the concerned.

[PDP No. 85]

## B) Procurement related irregularities

### 15.4.7 Irregular award of contract in violation of knock down criteria - Rs 101.667 million

According to Rule 32(1) of the PPR 2014, all bids shall be evaluated in accordance with evaluation criteria and other terms and conditions set forth in the prescribed bidding documents.

During audit of the following formations of DHA Jhelum for the FY 2022-23, it was observed that management incurred an expenditure of Rs 101.667 million on procurement of different store articles from different firms. Scrutiny of the record revealed that these firms did not fulfill the knockdown criteria and management instead of rejecting their bids, irregularly awarded the contract. This resulted in irregular award of contract. Detail is given at **Annexure-AB**.

Rs in million

| Sr. No.      | Name of Formation   | Items Purchased  | Amount         |
|--------------|---------------------|--|----------------|
| 1            | DHQ Hospital Jhelum | LP Medicine, Pathology items, General Store Items                | 56.000         |
| 2            | CEO DHA Jhelum      | Lab Items, Linen items, X-ray rate contract, General Store items | 45.667         |
| <b>Total</b> |                     |  | <b>101.667</b> |

Audit held that technical bids were not rejected as per knock down criteria laid down in bidding documents due to weak internal and financial controls.

The matter was reported to the PAO in October 2023. The department replied that no irregularity was committed best efforts were made to keep competition transparent. The reply was not tenable as the documentary evidences proved irregularities in the tendering process.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to probe the matter. No further progress was reported till finalization of this report.

Audit recommends that matter be inquired to fix responsibility on the persons at fault besides regularization.

[PDP No. 73, 75, 264, 266, 268 & 267]

### 15.4.8 Irregular award of rate contract to technically unqualified firms - Rs 33.052 million

According to Rule 4 of PPR 2014, a procuring agency while making any procurement, shall ensure that the procurement is made in a

fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of CEO DHA Jhelum for the FY 2022-23, it was observed that rate contract of medicines were awarded to technically unqualified firms. Scrutiny of record revealed that these firms failed to qualify but due to defective evaluation they were given passing marks. This resulted in irregular award of contract for Rs 33.052 million. Detail is given at **Annexure-AC**.

Audit held that procurements were made against defective evaluation due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that no irregularity was made for evaluating knock down criteria. Reply was not tenable as documentary evidence was available for the violations.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to probe into the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 272, 273, 274, 275, 279, 280 & 286]

#### **15.4.9 Doubtful consumption of medical gases - Rs 17.411 million**

According to Sr. No. 15.4 (a) of PFR volume-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During audit of DHQ Hospital Jhelum for the FY 2022-23, it was observed that payment of Rs 17.411 million was made for procurement of medical gasses. Comparison of main store stock register with children & emergency ward expense registers revealed following discrepancies:

- i. The quantity of the unused cylinders was found less i.e. 1,650 and 1,700 bars (300 to 350 bars less per cylinder) as against required

2,000 bars. It showed that the cylinders were received without measuring weight in violation of above rule.

- ii. Physical inspection revealed that main stock register was written up to 30.06.2022 while the expense books of the emergency ward were updated up to 31.07.2022. Moreover, The children ward indent was updated up to 31.07.2022 while the expense book was written up to 03.08.2022 without indent or receiving of oxygen cylinder in the expense book. This proves that the consumption procedure was not followed.
- iii. In emergency ward Medical Officers simply prescribed O<sub>2</sub> on patients files without mentioning the quantity or time.
- iv. The consumption of oxygen cylinder in children ward for the month of July 2022 was checked with admission and discharge register and available files and noticed the overcharge of oxygen gas as per detail at **Annexure-AD**.

This resulted in doubtful consumption of medical gases amounting to Rs 17.411 million.

Audit held that stock of medical gases was not measured and weighed at the time of receipt and shown over-consumed while booking expense without confirming its authenticity due to weak internal & financial controls.

The matter was reported to the PAO in October 2023. The department replied that there was no material difference in stock. There might be leakages or other uncontrollable or environmental factors for shortage. Moreover, cylinders were to be replaced upon 30% gas because the supply panel only supports high pressure oxygen which resulted in more consumption of oxygen. The reply was not tenable as the department admitted the shortage. Moreover, the documents could not verify the consumption of medical gases.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to probe into the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 76]



#### **15.4.10 Irregular procurement due to splitting - Rs 14.197 million**

According to Rule 9(1) of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of DHQ Hospital Jhelum for the FY 2022-23, it was observed that expenditure of Rs 14.197 million was incurred on purchase of various items by splitting to avoid quotation / tendering process in violation of the above rule. This resulted in irregular expenditure of Rs 14.197 million as detailed at **Annexure-AE**.

Audit held that irregular procurement by splitting of indents to avoid the quotation/tendering was due to poor financial management.

The matter was reported to the PAO in October 2023. The department replied that purchase was made as per rule and requirement. The reply was not tenable as procurement was done by splitting of indent as evident from documents.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed for inquiry of the matter. No further progress was reported till finalization of this report.

Audit recommends regularization of the matter besides fixing of responsibility on the officer(s) at fault besides regularization.

[PDP No. 192]

#### **15.4.11 Irregular award of rate contract of medical gases – Rs 14.011 million**

According to Rule 4 of PPR 2014, a procuring agency while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of DHQ Hospital Jhelum for the FY 2022-23, it was observed that a tender of Rs 25.108 million was floated on 30.06.2022 for procurement of refilling of medical gases and instrument. Subsequently, payment of Rs 14.011 million was made to Mirza and Company as per following detail:

**Rs in million**

| <b>Sr. No.</b> | <b>Cheque date</b> | <b>Bill for the Month</b> | <b>Gross Amount</b> |
|----------------|--------------------|---------------------------|---------------------|
| 1              | 27.09.2022         | Mar 2022                  | 1.790               |
| 2              | 27.09.2022         | Apr 2022                  | 2.232               |
| 3              | 27.09.2022         | May 2022                  | 2.120               |
| 4              | 27.09.2022         | Jun 2022                  | 2.271               |
| 5              | 15.09.2022         | Jul 2022                  | 1.956               |
| 6              | 15.09.2022         | Aug 2022                  | 1.700               |
| 7              | 23.05.2023         | Aug 2022                  | 0.437               |
| 8              | 23.05.2023         | Sep 2022                  | 1.505               |
| <b>Total</b>   |                    |                           | <b>14.011</b>       |

Scrutiny of technical evaluation report with bidding documents of the successful bidder i.e. M/s Mirza & Company revealed following discrepancies which made the award irregular because:

- i. The company only had 09 months business history instead of mandatory one year business history. Moreover, CDR amounting to Rs 264,510 was deposited instead of Rs 502,162 i.e. 2% bid security.
- ii. The company did not submit company profile, technical, engineering, administrative skills, after sales services past experience/performance including relevant material(s) as required. The company submitted authorized dealership certificate of M/s Multan Chemical Ltd. which was also a competitor in the said bid.

This resulted in irregular award of tender of medical gasses valuing Rs 14.011 million.

Audit held that the firm was qualified by technical evaluation committee despite the fact that numerous document(s) of knock down criteria were not provided due to weak managerial controls.

The matter was reported to the PAO in October 2023. The department replied that rate contract of medical gases for FY 2022-23 was awarded by CEO DHA Jhelum. The matter had been taken up with CEO DHA Jhelum on 25.11.2023. The reply was not acceptable as knock down criteria was not fulfilled.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to probe the matter. No further progress was reported till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility on the officer(s) at fault.

[PDP No. 74]

#### **15.4.12 Irregular expenditure on printing & publication - Rs13.503 million**

According to Rule 2(ad) of PPR 2014, ‘Urgency’ means a limited timeline for the accomplishment of procurement which cannot be met through open and limited bidding method; & According to Rule 59 (d)(iii), a procuring agency may engage in negotiated tendering with one or more contractors with or without prior publication of procurement notification, but this procedure shall only be used when reasons of extreme urgency brought about by events unforeseeable by procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency.

During audit of the following formations of the DHA Jhelum for the FY 2022-23, it was observed that management requested the superintendent Government Printing Press Punjab for printing of different items. Controller Printing & Stationary Punjab replied that due to urgent/important and time limit jobs and due to non-availability of scanning system & classified printing facility the government printing press was not in a position to undertake and execute the job. He asked the department to get the job done from the referred firms for urgent execution of printing work by referring emergency/urgency clause 2q, 2ad & 59d (iii) of PPR 2014. Consequently, the management incurred an expenditure of Rs 13.503 million without calling tender in violation of PPR 2014, despite the fact that neither any emergency was notified by any authority nor there exist any plausible reason for invoking urgency. This resulted in irregular expenditure of Rs 13.503 million. Detail is as under:

| <b>Rs in million</b> |                          |                                   |               |
|----------------------|--------------------------|-----------------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of formation</b> | <b>Name of contractor</b>         | <b>Amount</b> |
| 1                    | THQ Hospital PD Khan     | Soan Valley Printing Press        | 0.777         |
| 2                    | THQ Hospital Sohawa      |                                   | 0.411         |
| 3                    | DHQ Hospital Jhelum      | Khyber international printer      | 10.880        |
| 4                    | CEO DHA                  | M/s Noor-e-wahdat printers Lahore | 1.435         |
| <b>Total</b>         |                          |                                   | <b>13.503</b> |

Audit held that irregular expenditure in violation of PPR 2014, was incurred due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that under Rule no. 59(C)(VI) of PPR 2014, a procuring agency was allowed to engage in direct contracting if the price of goods, services, or works was fixed by the government or another authorized entity. The reply was not acceptable as no plausible reasons for invoking urgency was provided to audit.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to refer the matter to PPRA for clarification. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter as similar pattern was observed in all the four formations of DHA Jhelum.

[PDP No. 14, 55, 72 & 287]

#### **15.4.13 Non recovery of risk & cost from firm due to non-supply – Rs 3.669 million**

According to Sr. No.07 of award for purchase of medicines/ drugs/ medical devices/ surgical & disposable items FY 2021-22, if the successful bidder fails to supply the goods as per orders within the stipulated time / as per terms and conditions of the contract or they try to withdraw / amend / revise their offer within the validity period, the offer shall stand cancelled, the earnest money / call deposit / security deposit will be forfeited and the relevant goods will be purchased at the risks and cost of the bidder.

During audit of the following formations of DHA Jhelum for the FY 2022-23, it was observed that advance acceptance was issued to vendors for purchase of medicines/ drugs/ medical devices/ surgical & disposable items for FY 2021-22 and accordingly agreement was made with the firms. Collective purchase orders were issued with a delivery period of 60 days (45 days + 15 days grace period)] but the firms did not supply these items. Therefore, these items were procured through LP budget on higher rates. CEO DHA Jhelum did not take any action like blacklisting, forfeiture of performance security or purchases on risk and cost of the bidder etc. as provided in the agreement. This resulted in non-recovery of risk and cost of Rs 3.669 million as detailed at **Annexure-AF**.

| <b>Rs in million</b> |                          |               |
|----------------------|--------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of formation</b> | <b>Amount</b> |
| 1                    | CEO (DHA) Jhelum         | 1.543         |
| 2                    | THQ Hospital PD Khan     | 1.084         |
| 3                    | THQ Hospital Sohawa      | 1.042         |
| <b>Total</b>         |                          | <b>3.669</b>  |

Audit held that neither the firm was blacklisted nor the earnest money was forfeited and loss on risk & cost basis was also not recovered due to poor managerial controls.

The matter was reported to the PAO in October 2023. The department replied that M/s Munawar Pharma was declared blacklisted and forfeited 5% performance guarantee due to non provision of awarded items and recovery amounting to Rs 126,146 was made. Further, M/s IBL Healthcare supplied incomplete IV Sets i.e. supplied 100,000 instead of 178,000. The performance guarantee of M/s IBL was forfeited due to partial supply and recovery amounting to Rs 112,866. The reply was not convincing as recovery made did not cover the risk and cost factor.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed for recovery of risk & cost. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing of responsibility on the officer(s) at fault.

[PDP No. 15, 56 & 288]

#### **15.4.14 Non transparent award of tender of digital X-Ray films – Rs 2.276 million**

According to Rule 4 of PPR 2014, a procuring agency while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of CEO DHA Jhelum for the FY 2022-23, it was observed that management uploaded the tender of Digital X-Ray films on PPRA's website on 22.11.2022. It was noticed that the successful bidders namely; M/s Arooj Group and M/s New Malik Enterprises managed the tender. The stamps of M/s Arooj Group were embossed on the documents of M/s New Malik Enterprises. Both the bidders did not submit the compulsory affidavit of non-blacklisting. It was further noticed that the stamp paper submitted by M/s Arooj Group was not issued in favor of DHA Jhelum and the same was tempered. Moreover, the agreement was also not executed on non-judicial stamp paper as required under Section 22-A(b) of Stamp Duty Act 1899. This resulted in non-transparent tendering of Rs 2.276 million.

Audit held that firms were given undue favor and not rejected at the time of technical evaluation due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that all procedure was followed in a transparent and fair manner by treating all the firms equally. The reply was not acceptable because rate contracts were awarded despite the fact that firms did not qualify technically.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to probe into the matter. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter besides fixing of responsibility on the officer(s) at fault.

[PDP No. 270]

#### **15.4.15 Overpayment on account of purchase of medicines/surgical items - Rs3.958 million**

According to Serial No. 3 of the supply orders and Clause 23(c) of the terms & conditions of bidding documents issued by DHA Jhelum, in case rate charged by the firm are found higher than the rates charged in other districts at any stage, the firm will be responsible to refund the excess amount.

During audit of accounts of CEO DHA Jhelum for the FY 2022-23, it was observed that firms quoted higher rates for the same items than which were quoted in other districts of Punjab (Attock, Chakwal & Rawalpindi) in violation of said agreement. This resulted in non-deduction of excess payment of Rs 3.958 million as detailed at **Annexure-AG**.

Audit held that procurement was made at higher rates due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that M/s Bloom Pharmaceutical agreed for deduction of excess amount of Rs 59,385 from its pending bills and remaining deduction was in progress. Regarding medical gases, procuring agency took up the matter with the firm for reducing the rate as quoted in district Attock & Chakwal but the representative of firm refused to reduce the rates. The procuring agency tried for re-tendering and contacted to other vendors of medical gases for submitting reduced rates up to Rs 700 per cylinder but all the vendors refused to do so. Reply was not acceptable in the light of Clause 23 (C).

DAC in its meeting held on 12<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing of responsibility on the officer(s) at fault.

[PDP No. 265 & 281]

## C) Contract management

### 15.4.16 Non imposition of penalty on janitorial services - Rs 5.960 million

As per Sr. No. 05 of Chapter “Penalties” of contract agreement made with firms by PMU of P&SHC department, if any worker is not paid minimum wage as per Labor Laws in a given month, a penalty of Rs 5,000 / staff shall be imposed on the firm for that particular month. Appendix-3 (4) states that penalties calculation sheet signed by MS & NMS and respective supervisor must be shared with the Service Provider for his record.

During audit of the following formations of DHA Jhelum for the FY 2022-23, it was observed that janitorial services of the hospital were outsourced to the following firms. These firms made payments to the janitorial staff at the rate less than the actual minimum wage rate notified by the government. Hospital management, despite knowing the fact, did not impose penalty @ Rs 5,000 / staff while verifying monthly invoices. This resulted in non-imposition of penalty of Rs 5.960 million as detailed below:

| <b>Rs in million</b> |                          |                           |               |
|----------------------|--------------------------|---------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of formation</b> | <b>Name of contractor</b> | <b>Amount</b> |
| 1                    | THQ Hospital PD Khan     | M/s Super Care Service    | 1.440         |
| 2                    | DHQ Hospital Jhelum      | M/s Console Enterprises   | 3.080         |
| 3                    | THQ Hospital Sohawa      | M/s Super Care Service    | 1.440         |
| <b>Total</b>         |                          |                           | <b>5.960</b>  |

Audit held that invoices were verified without including penalty due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that contract for janitorial services was executed between PMU of P&SHC department and outsourced company M/s Console Enterprises. The hospital was only responsible for forwarding monthly invoices, the payment was made by PMU. Further, non-payment of minimum wage had already been intimated to relevant authority. The reply was not tenable as the management had to ensure the acknowledgement of payment.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to take up the matter with PMU. No further progress was reported till finalization of this report.



Audit recommends recovery of penalty besides fixing of responsibility on officer(s) at fault.

[PDP No. 18, 60 & 88]

#### **15.4.17 Non recovery of patient claims under sehat sahatul programme - Rs 4.966 million**

According to Clause 2.3 of the agreement between THQ PD Khan & SLIC of Pakistan, “Duties & Responsibilities of the provider”, State Life will process all submitted claims within 30 days after receiving completed claims along with required documentation.

During audit of THQ Hospital PD Khan for the FY 2022-23, it was observed that 398 patients claims under SSP amounting to Rs 4.966 million were neither submitted nor recovered from the SLIC of Pakistan in violation of above clause of the agreement. This resulted in non-recovery of government dues of Rs 4.966 million.

Audit held that patient claims were neither submitted nor recovered due to weak managerial controls.

The matter was reported to the PAO in October 2023. The department replied that Hospital had submitted a total of 423 cases to State Life for payment. The reply was not acceptable since no claim was received so far.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed for compliance. No further progress was reported till finalization of this report.

Audit recommends early submission and recovery of outstanding claims.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Year 2022-23 vide para number 15.4.5 having financial impact of Rs 2.093 million. Recurrence of same irregularity is a matter of serious concern

[PDP No. 19]

#### **15.4.18 Loss due to non-collection of auction rights - Rs 10.043 million**

According to Rule 27 of PLG (Auction of Collection Rights) Rules 2016, the successful bidder shall furnish a surety for the due performance of the contract and will provide a bank statement for the preceding six months also showing a bank balance equivalent to the amount of the

surety. Further, in case of default of contractor to discharge his obligations under the contract for any reason, the local government shall be entitled to recover, not only the amount including charges, dues and fees which may have become due under the contract, but also the cost of proceedings initiated in this regard.

During audit of MS DHQ Hospital Jhelum for the FY 2022-23, it was observed that hospital management entered into following contracts regarding collection rights of hospital parking & canteen. Scrutiny of the record revealed that hospital management failed to implement the above mentioned rules in letter & spirit and could not recover the due amount. This resulted in loss of Rs 10.043 million as detailed below:

| <b>Rs in million</b> |                           |                           |                       |                  |                    |
|----------------------|---------------------------|---------------------------|-----------------------|------------------|--------------------|
| <b>Sr. No.</b>       | <b>Name of contractor</b> | <b>Nature of contract</b> | <b>Contract Value</b> | <b>Recovered</b> | <b>Recoverable</b> |
| 1                    | M/s Wajid Mehmood         | Parking                   | 9.677                 | 1.683            | 7.994              |
| 2                    | M/s Zeshan Ahmed          | Canteen                   | 4.445                 | 2.396            | 2.049              |
| <b>Total</b>         |                           |                           | <b>14.122</b>         | <b>4.079</b>     | <b>10.043</b>      |

Audit held that government dues were not recovered due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that these contractors refused to run the parking stand and canteen and also refused to make further payments. The management forfeited the security of contractor and deposited the same in government treasury. The blacklisting procedure had now been adopted. The reply was not acceptable as management did not award the auction contracts in accordance with rules. Moreover, blacklisting of these contractors was yet to be implemented.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed for inquiry by CEO. No further progress was reported till finalization of this report.

Audit recommends to make good the government loss from the concerned.

[PDP No. 79 & 80]

## D) Others

### 15.4.19 Un-authorized utilization of tied grants - Rs 12.893 million

According to Rule 24 of PDA (Budget) Rules 2017, all conditional grants shall be budgeted and utilized following the conditions of the grant. Further, as per Para 2 of the release order for bulk purchase of medicines, the funds will not be utilized for any other purpose.

During audit of CEO DHA Jhelum for the FY 2022-23, it was observed that funds to the tune of Rs 383.680 million were available for tied grants (Bulk medicines, dialysis medicines, IRMNCH & COVID), out of which Rs 282.010 million were utilized during the FY 2022-23. The remaining amount of Rs 101.670 million should have been available in Account-VI as closing balance on 30.06.2023. However, as per bank statement of DHA Jhelum closing bank balance of Account-VI was only Rs 35.900 million. This shows that funds amounting to Rs 65.770 million were utilized for other purposes in violation of rules / conditions of grant by DHA as detailed below:

| <b>Rs in million</b>                                   |                         |                            |                         |                               |                         |
|--|-------------------------|----------------------------|-------------------------|-------------------------------|-------------------------|
| <b>Tied Grant Description</b>                          | <b>Balance 30.06.22</b> | <b>Received FY 2022-23</b> | <b>Total FY 2022-23</b> | <b>Expenditure FY 2022-23</b> | <b>Balance 30.06.23</b> |
| Medicines Bulk   | 151.720                 | 192.510                    | 344.230                 | 264.720                       | 79.510                  |
| Dialysis Machine                                       | 9.800                   | 12.550                     | 22.350                  | 14.060                        | 8.290                   |
| Covid Funds  | -                       | 13.740                     | 13.740                  | 0                             | 13.740                  |
| IRMNCH   | -                       | 3.360                      | 3.360                   | 3.230                         | 0.130                   |
| <b>Total</b>   | <b>161.520</b>          | <b>222.160</b>             | <b>383.680</b>          | <b>282.010</b>                | <b>101.670</b>          |
| <b>Closing Balance as per Bank on 30.06.2023</b>       |                         |                            |                         |                               | <b>35.900</b>           |
| <b>Difference</b>                                      |                         |                            |                         |                               | <b>65.770</b>           |
| <b>Payment made on Finance Department instructions</b> |                         |                            |                         |                               | <b>52.877</b>           |
| <b>Undue utilization</b>                               |                         |                            |                         |                               | <b>12.893</b>           |

Audit held that tied grants were utilized in violation of rules / instructions due to financial mismanagement.

The matter was reported to the PAO in October 2023. The department replied that Finance Department advised to pay the pending liabilities of Financial Assistance & Leave Encashment out of available cash balance of Account-VI in phased manner vide UO No. FD (PFC) 3-31/2017 (DHAs) dated 28.10.2020. The reply was not acceptable as tied grant were utilized for other purposes.

DAC in its meeting held on 12<sup>th</sup> December 2023 directed to reduce the para to Rs 12.893 million and refer the matter for regularization. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing of responsibility on the officer(s) at fault.

[PDP No. 284]

## CHAPTER 16

### DISTRICT HEALTH AUTHORITY RAWALPINDI

#### 16.1 Introduction

a) There are 37 formations in DHA Rawalpindi out of which audit of 06 formations was conducted. Total expenditure and receipt of these formations was Rs 3,371.355 and Rs 27.358 million out of which 37% expenditure and 54% receipt were audited.

#### Audit profile of DHA Rawalpindi

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Rawalpindi         | 37               | 06      | 1,259.356           | 14.643           |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Rawalpindi was Rs 5,827.241 million for the FY 2022-23. An amount of Rs 622.622 million was surrendered and final budget was Rs 5,204.619 million. Management incurred an expenditure of Rs 5,193.422 million resulting in saving of Rs 11.197 million. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |              |                |                  |                  |                         |
|---------------|------------------|--------------|----------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant  | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 4,494.871        | 0            | 261.172        | 4,239.197        | 3,423.396        | -815.801                |
| Non-Salary    | 1,049.285        | 0            | 255.674        | 788.113          | 1,593.742        | 805.629                 |
| Development   | 283.085          | 0            | 105.776        | 177.309          | 176.284          | -1.025                  |
| <b>Total</b>  | <b>5,827.241</b> | <b>0.000</b> | <b>622.622</b> | <b>5,204.619</b> | <b>5,193.422</b> | <b>-11.197</b>          |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 4,976.237          | 4,696.662          | -279.575                       | 6                      |
| 2022-23               | 5,204.619          | 5,193.422          | -11.197                        | 0.21                   |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 5% increase in budget allocation and 11% increase in expenditure incurred during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 11.197 million during FY 2022-23 which is 0.21% of budget.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Rawalpindi for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 280,000        | 278,258             |
| 2              | Indoor Patients                             | 2,000          | 1,958               |
| 3              | Surgical Cases                              | 1,800          | 1,622               |
| 4              | Cardiac Coronary Unit                       | 94,000         | 94,271              |
| 5              | Diagnostic Services (Laboratory, Radiology) | 900,000        | 862,243             |
| 6              | Family Planning Visits                      | 70,000         | 68,370              |
| 7              | Peads                                       | 85,000         | 71,578              |
| 8              | Surgery                                     | 1,800          | 1,622               |
| 9              | TB Chest Treatments                         | 5,000          | 4,816               |
| 10             | Free Medicines to Patients                  | 201,698        | 190,586             |

**Source:** DHIS dashboard of DHA Rawalpindi

#### ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Rawalpindi lagged behind in providing services to target number

of patients in case of surgery and provision of free medicines during FY 2022-23.

## 16.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 555.239 million were raised in this report during current audit of DHA Rawalpindi. This amount also includes recoveries of Rs 38.810 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

|              |   | Rs in million                         |
|--------------|---|---------------------------------------|
| Sr. No.      | Classification                              | Amount placed under audit observation |
| 1            | Non-production of record                    | 0                                     |
| 2            | Fraud, embezzlement, and misappropriation   | 0                                     |
| <b>3</b>     | <b>Irregularities:</b>                      |                                       |
| A            | HR/Employees related irregularities         | 2.729                                 |
| B            | Procurement related irregularities          | 147.607                               |
| C            | Contract Management                         | 1.565                                 |
| 4            | Value for money and service delivery issues | 221.312                               |
| 5            | Others                                      | 182.026                               |
| <b>Total</b> |   | <b>555.239</b>                        |

## 16.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meeting |
|---------|------------|--------------|-----------------------|
| 1       | 2017-18    | 27           | Not Convened          |
| 2       | 2018-19    | 25           |                       |
| 3       | 2019-20    | 18           |                       |
| 4       | 2020-21    | 13           |                       |
| 5       | 2021-22    | 03           |                       |
| 6       | 2022-23    | 15           |                       |

## 16.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 16.4.1 Overpayment of pay & allowances to staff - Rs 2.729 million

According to Rule 9(b) of PDA (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall liable to make good the loss.

During audit of following formation of DHA Rawalpindi for FY 2022-23, it was observed that following staff was drawing pay without performing duties as they were either transferred to Lahore or absent from duty and without fixation of pay on regularization. This resulted in overpayment of pay & allowances of Rs 2.729 million as mentioned below:

| Rs in million |                     |                            |                  |               |                  |
|---------------|---------------------|----------------------------|------------------|---------------|------------------|
| Sr. No.       | Formation           | Designation                | Pointed Out      | Recovered     | Balance          |
| 1             | DO Health           | Dispenser, GHD Cantt       | 313,313          | 11814         | 301499           |
|               |                     | Midwife, BHU Phalina       | 11,500           | 2,417         | 9,083            |
|               |                     | Chowkidar, BHU Harnia Wala | 39,308           | 11,682        | 27,626           |
|               |                     | BHU Ghora Gali             | 1,015,541        | -             | 1,015,541        |
|               |                     | WMO Transferred Out        | 192,968          | -             | 192,968          |
| 2             | THQ Hospital Murree | Consultant Gynae           | 830,942          | -             | 830942           |
|               |                     | MO                         | 263,997          | -             | 263,997          |
|               |                     | MS                         | 87,150           | -             | 87,150           |
| <b>Total</b>  |                     |                            | <b>2,754,719</b> | <b>25,913</b> | <b>2,728,806</b> |

Audit held that overpayment was made on account of pay and allowances due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that in compliance of audit observation, recovery from concerned had been started.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for full recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Year 2022-23 vide para number 16.4.1 having financial impact of



Rs 9.127 million & for Audit Year 2021-22 vide para number 17.4.1.1.1 having financial impact of Rs 5.588 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 146 & 166]

#### 16.4.2 Irregular appointment/ recruitment of Class-IV employees

According to General Terms & Condition No.03 of advertisement published in newspaper Dunya dated 25.10.2022 for appointment of 91 Class-IV (Naib Qasid, Chowkidar, Attendant and Midwife) on contract basis, the provincial quotas shall be applicable for the above mentioned posts @ 15% for women, 5% for minority and 3% for disabled persons.

During audit of accounts of DHO (HRM & MIS) for the FY 2022-23, it was noticed that new recruitment of Class-IV was made on contract basis by district recruitment committee under the chairmanship of DHO (HRM & MIS). During scrutiny of record following irregularities were observed:

- i. Regarding recruitment Naib Qasids against 28 posts, only 2 females were appointed for quota of 15% which required appointment of 4 females whereas against 3% quota of disabled persons (one candidate), 2 candidates were appointed. Moreover, 17 persons were appointed against quota of 16 on open merit.
- ii. Similarly, in case of recruitment of Chowkidars against 59 posts, no female candidate was appointed against quota of 15% which comes to 9. For employees quota, 2 candidates were adjusted as against 12. In the same way, against 3 quota of one disabled persons, 2 candidates were appointed. Furthermore, 45 candidates were appointed against the quota of 33 on open merit.
- iii. Interview numbers were abnormally given to selected candidates i.e. 90-95% to cover up the gap of qualification marks.
- iv. Candidates who obtained 68 marks were selected whereas candidates obtained 69 to 78 were recommended for waiting list.

| Sr. No | Name of Post | Total Posts Available | Quota          | Candidates to be adjusted against quota | Candidate adjusted |
|--------|--------------|-----------------------|----------------|---|--------------------|
| 1      | Naib Qasid   | 28                    | Female Quota   | 04                                      | 02                 |
| 2      |              |                       | Disable person | 01                                      | 02                 |
| 3      |              |                       | Open merit     | 16                                      | 17                 |
| 4      | Chowkidar    | 59                    | Female Quota   | 09                                      | 0                  |
| 5      |              |                       | Employee Quota | 12                                      | 02                 |

| <b>Sr. No</b> | <b>Name of Post</b> | <b>Total Posts Available</b> | <b>Quota</b>  | <b>Candidates to be adjusted against quota</b> | <b>Candidate adjusted</b> |
|---------------|---------------------|------------------------------|---------------|--|---------------------------|
| 6             |                     |                              | Disable Quota | 01   | 02                        |
| 7             |                     |                              | Open Merit    | 33   | 45                        |

Scrutiny of merit lists further revealed that the committee rejected the number of candidates on the basis of matric 3<sup>rd</sup> division without any clause/ recruitment policy which resulted in doubtful recruitment and violation of policy.

Audit held that irregular appointments were made due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that disciplinary proceedings had been initiated.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for regularization. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter besides fixing responsibility on the officer(s) at fault.

[PDP No. 148]

## **B) Procurement related irregularities**

### **16.4.3 Irregular procurement of various items - Rs 28.838 million**

According to Rule 9 of the PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over three hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

During audit of following formations of DHA Rawalpindi for the FY 2022-23, it was observed that various items for Rs 28.838 million were purchased by the DDOs from various suppliers on quotations basis without inviting tenders. This resulted in irregular procurement amounting to Rs 28.838 million as detailed at **Annexure-AH**.

Audit held that irregular procurement was made due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that planning of tender was not possible due to quarterly release of budget. The reply was not tenable as the procurement was made in violation of PPR 2014.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to regularize the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Year 2021-22, 2022-23 vide para number 16.4.3 and 17.4.1.2.3 having financial impact of Rs 142.400 million and Rs 11.819 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 90 & 144]

### **16.4.4 Irregular expenditure on printing & publication - Rs 43.956 million**

According to Rule 2(ad) of PPR 2014 'Urgency' means a limited timeline for the accomplishment of procurement which cannot be met through open and limited bidding method; & According to Rule 59 (d) negotiated tendering: a procuring agency may engage in negotiated tendering with one or more contractors with or without prior publication

of procurement notification, but this procedure shall only be used when, (iii) for reasons of extreme urgency brought about by events unforeseeable by procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency;

During audit of the following formations of the DHA Rawalpindi for the FY 2022-23, it was observed that the managements requested the superintendent Government Printing Press Punjab for printing of different items. Controller Printing & Stationary Punjab Lahore replied that due to urgent/important and time limit jobs and due to non-availability of scanning system & classified printing facility the government printing press was not in a position to undertake and execute the job. He asked the department to get the job done from the referred firms for urgent execution of printing work by referring emergency/urgency clause 2q, 2ad & 59d (iii) of PPR 2014. Consequently, the management incurred an expenditure of Rs 43.956 million without calling tender in violation of PPR 2014, despite the fact that neither any emergency was notified by any authority nor there exist any plausible reason for invoking urgency. Detail is as under:

**Rs in million**

| <b>Sr. No.</b> | <b>Formation</b>            | <b>Firm Name</b>                  | <b>Name of Item</b>               | <b>Amount</b>                |       |
|----------------|-----------------------------|-----------------------------------|-----------------------------------|------------------------------|-------|
| 1              | Wah General Hospital Taxila | M/S Khyber international printers | Investigation Slips               | 1.088                        |       |
|                |                             |                                   | Receipts Book & Registers         | 0.243                        |       |
| 2              | DHO Preventive Services     |                                   | Printing of files and forms etc   | 9.256                        |       |
|                |                             |                                   | Printing of dengue forms          | 6.654                        |       |
|                |                             |                                   | Printing of files and forms etc.  | 0.566                        |       |
| 1.994          |                             |                                   |                                   |                              |       |
| 3              | DHO Medical Services        |                                   | M/s Moon Enterprises              | Purchase of stationery       | 8.336 |
|                |                             |                                   |                                   |                              | 1.59  |
| 4              | IRMNCH                      |                                   |                                   | 7.486                        |       |
| 5              | THQ Hospital Gujar Khan     |                                   | M/S Khyber international printers | Printing of Book & Registers | 6.743 |
| <b>Total</b>   |                             |                                   |                                   | <b>43.956</b>                |       |

Audit held that irregular expenditure in violation of PPR 2014, was incurred due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that this practice was under ambit of 64-A of PPR 2014. The reply was not tenable neither any plausible reason for invoking urgency was provided to audit nor work was assigned according to the Rule 64-A of PPR 2014.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to obtain clarification from PPRA. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter as similar pattern was observed in all the four formations of DHA Rawalpindi.

[PDP No. 89, 143, 195 & 297]

#### **16.4.5 Procurement of medicines at higher rates - Rs 3.737 million**

According to Clause 19 of the contract letter for the purchase of medicines /drugs / medical devices / surgical & disposable item for FY 2022-23 between firm and CEO DHA Rawalpindi, final rate quoted by the firm against each item to DHA Rawalpindi is not higher than any other district in Punjab for FY 2022-23. In case the rates offered by the firm to DHA Rawalpindi are found higher than any other district in Punjab at any later stage the deduction will be made from the final payments accordingly, 2% performance guarantee will be forfeited and any other legal action including black listing will be initiated against the firm.

During audit of accounts of CEO DHA Rawalpindi for the FY 2022-23, it was observed that firms quoted higher rates for the same items than which were quoted in other districts of Punjab (Attock, Chakwal & Jhelum) in violation of said agreement. This resulted in non-deduction of excess payment of Rs 3.737 million as detailed at **Annexure-AI**.

Audit held that procurement was made at higher rates due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that procurement tender of one district cannot be compared with any other district in view of distance, rate and willingness of diverse participant. The reply was not acceptable as objection was raised according to the clause of the contract agreement.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 210]

#### **16.4.6 Non recovery of risk & cost from firm due to non supply - Rs 5.010 million**

According to Condition-7 read with Condition-3 of supply orders issued by CEO for all THQs during April 2022 to successful bidder, if the successful bidders' fails to supply the goods as per orders within stipulated time/ as per terms and conditions i.e (60 days+15 days grace period) of the contract or they try to withdraw/ amend / revise their offer even within the validity period, the offer shall stand cancelled, the Earnest Money / Call Deposit / Security Deposit will be forfeited and the relevant goods will be purchased at the risk and cost of bidder.

During audit of the following formations of DHA Rawalpindi for the FY 2022-23, it was observed that advance acceptance was issued to vendors for purchase of medicines/ drugs/ medical devices/ surgical & disposable items FY 2021-22 and accordingly agreement was made with the firms. Collective purchase orders were issued with a delivery period of 75 days (60 days + 15 days grace period)] but the firms did not supply these items. Therefore, these items were procured through LP budget on higher rates. CEO DHA Rawalpindi did not take any action like blacklisting, forfeiture of performance security or purchases on risk and cost of the bidder etc. as provided in the agreement. This resulted in non-recovery of risk and cost of Rs 5.010 million as detailed below:

| <b>Rs in million</b> |                             |               |
|----------------------|-----------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of formation</b>    | <b>Amount</b> |
| 1                    | THQ Hospital Murree         | 2.201         |
| 2                    | THQ Hospital Taxila         | 0.644         |
| 3                    | Wah General Hospital Taxila | 0.518         |
| 4                    | DO Health                   | 0.637         |
| 5                    | THQ Hospital Gujar Khan     | 1.010         |
| <b>Total</b>         |                             | <b>5.010</b>  |

Audit held that neither the firm was black listed nor the earnest money was forfeited and loss on risk & cost basis was also not recovered due to poor managerial controls.

The matter was reported to the PAO in October 2023. The department replied that urgent purchases on need basis were made as medicines were not timely supplied by the vendors. The reply was not tenable as no recovery was made on risk & cost basis.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed the CEO DHA for recovery on risk and cost basis. No further progress was reported till finalization of this report.

Audit recommends recovery of loss from concerned on risk and cost basis besides fixing of responsibility on the officer(s) at fault.

[PDP No. 23, 91, 150, 189 & 201]

#### **16.4.7 Non supply of medicines - Rs 66.006 million**

According to clause-6 of supply order issued by CEO to firms for supply of bulk medicines, if the successful bidders fails to supply the goods as per orders within stipulated time/ as per terms and condition of the contract or they try to withdraw/ amend/revise their offer even within the validity period, the offer shall stand cancelled, the Earnest Money/ Call Deposit/Security Deposit will be forfeited.

During audit of CEO DHA Rawalpindi for the FY 2022-23, it was observed that sixteen firms failed to deliver the medicines amounting to Rs 66.006 million during FY 2021-23. DHA Rawalpindi neither forfeited the performance security of suppliers @ 2% i.e. Rs 1.320 million nor referred the case P&SHC department for punitive action. This resulted in non-supply of medicine and non-forfeiture of performance security as detailed at **Annexure-AJ**.

Audit held that due to weak internal control the irregularity was occurred.

The matter was reported to the PAO in October 2023. The department replied that some medicines had been received. The reply of the management was not acceptable as no documentary evidences were provided.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for compliance. No further progress was reported till finalization of this report.

Audit recommends early receipt of medicines besides forfeiture of performance security of defaulting firms.

[PDP No. 24, 93, 190 & 213]

## C) Contract management

### 16.4.8 Unjustified purchase of janitorial & MEPG items for service provider - Rs 1.565 million

According to Section-C Clause no.3 of contract agreement between PMU, P&SHC department, Government of Punjab regarding outsourcing of Janitorial services for DHQ & THQ hospital of Punjab with M/s Best Mansol services Pvt limited, the service provider shall provide the supplies/equipment in the required quantity to the hospital administration by 25<sup>th</sup> of the every month for use in the next month. Further, according to Clause No.1.1.D.13 of contract agreement of MEPG with M/s Sarmik Pvt, the service provider shall be expected to provide with the spare parts inventory and material to be used within hospital building. The hospital administration should provide the store room where the spare inventory and material required for provision of mechanical electrical and plumbing services.

During audit of THQ Hospital Gujar Khan for the FY 2022-23, it was revealed that an expenditure of Rs 1.565 million was incurred on account of supplies and repair of electrical/mechanical services for janitorial and MEPG services. THQ Hospital Gujar Khan was not authorized to provide supplies for janitorial and MEPG items to the service provider as per the agreement. This irregularity resulted in loss to the government of Rs 1.565 million as given below:

| Sr. No.      | Supplier         | Bill No. | Item                     | Date Bill  | Amount (Rs)      |
|--------------|------------------|----------|--------------------------|------------|------------------|
| 1            | A2U Tech         | 574      | Plastic Waste Bag        | 19.12.2022 | 146,830          |
| 2            |                  | 560      | Plastic Waste Bag        | 17.11.2022 | 66,339           |
| 3            |                  | 575      | LED Flood Light, 50 watt | 19.12.2022 | 46,566           |
| 4            |                  | 553      | Thinner (35L) etc        | 11.10.2022 | 127,026          |
| 5            |                  | 595      | Plastic Waste Bag        | 13.02.2023 | 88,452           |
| 6            |                  | 596      | Plastic Waste Bag        | 13.02.2023 | 265,356          |
| 7            |                  | 661      | Cable, Single core etc   | 07.06.2023 | 278,062          |
| 8            | Shehryar Traders | 1194     | Dry Mob                  | 06.10.2022 | 66,842           |
| 9            |                  | 1235     | Door Closer              | 19.01.2023 | 131,543          |
| 10           |                  | 1237     | 2 Pin Shoe               | 16.01.2023 | 234,250          |
| 11           |                  | 2222     | Door Closer              | 16.01.2023 | 83,479           |
| 12           |                  | 1223     | Cables 710.029           | 06.01.2023 | 29,917           |
| <b>Total</b> |                  |          |                          |            | <b>1,564,662</b> |



Audit held that unjustified purchase of janitorial and MEPG items was carried out due to weak internal controls and the possibility of double claims could not be ignored.

The matter was reported to the PAO in October 2023. The department replied that expenditure was incurred against the items not included in agreement. The reply was not acceptable as the provision of these items were the responsibility of service provider.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to take up the matter with PMU for recovery. No further progress was reported till finalization of this report.

Audit recommends that the matter be inquired for fixing responsibility on officer(s) at fault besides recovery/reimbursement.

[PDP No. 199]

## D) Value for money and service delivery Issues

### 16.4.9 Un-authorized utilization of tied grants - Rs 207.148 million

According to Rule 24 of PDA (Budget) Rules 2017, all conditional grants shall be budgeted and utilized following the conditions of the grant. Further, as para 2 of the release order for bulk purchase of medicines, the funds will not be utilized for any other purpose.

During audit of CEO DHA Rawalpindi for the FY 2022-23, it was noticed that funds of Rs 789.843 million were available for tied grants (Bulk medicines, dialysis medicines, Covid & Development), out of which Rs 439.204 million were utilized during the FY 2022-23. The remaining amount of Rs 350.638 million should have been available in Account-VI as closing balance on 30.06.2023. However, as per bank statement of DHA Attock closing bank balance of Account-VI was only Rs 143.490 million. This resulted in un-authorized utilization of tied grants of Rs 207.148 million for other purposes as detailed below:

**Rs in million**

| <b>Tied Grant Description</b>        | <b>Balance 30.06.22</b> | <b>Received FY 2022-23</b> | <b>Total FY 2022-23</b> | <b>Expenditure FY 2022-23</b> | <b>Balance 30.06.23</b> |
|--------------------------------------|-------------------------|----------------------------|-------------------------|-------------------------------|-------------------------|
| Development (Revenue Portion)        | 84.023                  | 413.702                    | 497.725                 | 173.457                       | 324.268                 |
| Medicines (Bulk)                     | 0                       | 238.299                    | 238.299                 | 263.020                       | (24.722)                |
| Dialysis Medicines (DHQ & THQ Hazro) | 0                       | 2.727                      | 2.727                   | 2.727                         | 0                       |
| Covid-19 Catch-up Campaign           | 0                       | 51.092                     | 51.092                  | 0                             | 51.092                  |
| <b>Total</b>                         | <b>84.023</b>           | <b>705.82</b>              | <b>789.843</b>          | <b>439.204</b>                | <b>350.638</b>          |

Audit held that due to financial mismanagement tied grant were utilized in violation of rules / instructions.

The matter was reported to the PAO in October 2023. The department replied that mandatory payments of monthly salaries,/ payroll through SAP system was made out of funds of Account VI to pay the pending liabilities of Financial Assistance & Leave Encashment out of available cash balance of Account-VI. The reply was not acceptable as tied grant were utilized for other purposes.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for regularization. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility on the officer(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 16.4.16 having financial impact of Rs 226.360 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 217]

**16.4.10 Loss due to un-authorized retention and use of government vehicle - Rs 8.846 million**

According to Rule 9(a) of the PDA (Accounts) Rules 2017, in case any loss accrues to a District Authority through fraud or negligence of a person or employee, a person functioning on behalf of a District Authority shall be personally responsible on his part and shall be liable to make good the loss.

During audit of DHO (Medical Services) for the FY 2022-23, it was observed that Mr. Muhammad Khalid Mahmood Randhawa Ex. EDO Health Rawalpindi retained and illegally used the official vehicle bearing registration no. RIG-1209 (Vigo-2009 model) w.e.f January 2015 to 29.09.2022. Log book of the said vehicle was not maintained during the period. The matter was probed and the probe committee under the convenorship of Deputy Secretary (B&A) P&SHC department recommended that depreciation calculation may be recovered from Ex. EDO Health Rawalpindi and regular inquiry may be initiated against him. In the light of decision of probe committee, the other committee under the convenorship of District Coordinator IRMNCH & Nutrition programme, Rawalpindi evaluated the depreciation of vehicle and rent vide No. 5416/IRMNCH/Rawalpindi dated 20.10.22. An amount of Rs 8.846 million was found recoverable but neither the amount was recovered nor further inquiry was conducted. This resulted in loss of Rs 8.846 million to government as detailed below:

**Rs in million**

| Sr. No.      | Vehicle No.             | Period Observed          | Description                      | Amount       |
|--------------|-------------------------|--------------------------|----------------------------------|--------------|
| 1            | RIG-1209<br>(Vigo-2009) | Jan, 2015 to<br>Sep,2022 | Depreciated value of the vehicle | 1.776        |
| 2            |                         |                          | Rent for illegal use             | 7.070        |
| <b>Total</b> |                         |                          |                                  | <b>8.846</b> |

Audit held that the vehicle was retained by the Ex-EDO without any approval due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that DO (Health) had no role in transport matter. The reply was not acceptable as no progress towards recovery was reported.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to shift the para to CEO DHA. No further progress was reported till finalization of this report.

Audit recommends recovery the amount besides initiating disciplinary proceedings against the delinquent.

[PDP No. 145]

#### **16.4.11 Non recovery of patient claims under sehat sahat programme - Rs 5.318 million**

According to agreement signed between SLIC of Pakistan and THQ Hospital Taxila states under clause-3 “Provider Package Rate and Payment” sub-clause 3.1 “provider will be reimbursed for services rendered as per agreement against a package rate treatment fee scheduled. The treatment rate schedule is attached with appendix-II”

During audit of various formations of DHA Rawalpindi for the FY 2022-23, it was observed that patients were provided different health facilities by THQ Hospitals under SSP from the starting of programme i.e Jan, 2022 but the due claims had not been recovered from the SLIC of Pakistan in violation of above policy/instructions. This resulted in non-recovery of claims of Rs 5.318 million up to June 2023 from SLIC as detailed below:

| <b>Rs in million</b> |                             |                        |               |
|----------------------|-----------------------------|------------------------|---------------|
| <b>Sr. No.</b>       | <b>Name of formation</b>    | <b>No. of Patients</b> | <b>Amount</b> |
| 1                    | THQ Hospital Taxila         | 41                     | 0.773         |
| 2                    | Wah General Hospital Taxila | 70                     | 1.102         |
| 3                    | THQ Hospital Murree         | 187                    | 3.443         |
| <b>Total</b>         |                             | <b>298</b>             | <b>5.318</b>  |

Audit held that claims were not recovered due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that claims would be recovered soon. The reply was not acceptable as no serious effort had been carried out to recover the outstanding claims.

DAC in its meeting held on 14<sup>th</sup> December 2023 reduced the para to Rs 5.318 million and directed for full recovery. No further progress was reported till finalization of this report.

Audit recommends early recovery of claims.

[PDP No. 22, 92 & 167]

## **E) Others**

### **16.4.12 Irregular clearance of previous year's liabilities - Rs 169.483 million**

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every DDO shall maintain a register of liabilities in PFR Form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of CEO DHA Rawalpindi for the FY 2022-23, it was observed that DDO cleared the previous year's medicine bills and paid an amount of Rs 169.483 million to different firms during the FY 2022-23 without maintenance of liability register, demand of additional budget for clearance of liability as no budget was shown in approved budget estimate of FY 2022-23 and obtaining the sanction(s)/ approval of competent authority in violation of above rule. This resulted in irregular expenditure of Rs 169.483 million on account of clearance of previous year's liability.

Audit held that irregularity occurred due to weak budgetary controls.

The matter was reported to the PAO in October 2023. The department replied that the funds for purchase of bulk medicine were received separately and were incurred for the purpose. The reply was not acceptable as department did not include the bulk medicine budget amount in the opening balance of their budget book.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for regularization. No further progress was reported till finalization of this report.

Audit recommends regularization of the matter besides fixing of responsibility on the officer(s) at fault.

[PDP No. 218]

### **16.4.13 irregular purchase of diesel for generator - Rs 4.388 million**

According to the Oil and Gas Regulatory Authority notification No. OGRA-Oil 19-9-(27)/08 dated 05.10.2015 petrol/HSD can be sold only through petrol pumps which are owned by licensed OMCs. Any person involved in storage and sale of petrol/HSD other than the petrol pumps of OMCs is violating Section 3 of Petroleum Act 1934 and Rule 90

of the Petroleum Rules 1937. In addition, illegal sale of petrol/HSD leads to the supply of substandard product.

During audit of the accounts of THQ Hospital Gujar Khan for the FY 2022-23, it was revealed that an amount of Rs 4.388 million was paid to M/S GZK Petroleum Services Pvt. Ltd. Jhelum on account of purchase of diesel. The management instead of buying HSD from OMC registered petrol pumps located in Gujar Khan, purchased diesel from a vendor situated at a distance of 50 kilometers from Gujar Khan. In addition, M/S GZK Petroleum Services Jhelum tax profile inquiry of FBR revealed that the said contractor was registered as general order supplier. This resulted in irregular purchase of diesel for generator.

Audit held that irregular purchase of diesel from a general order supplier situated 50 kilometers from Gujar Khan was carried out due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that it was responsibility of DAO to check the license and OGRA registration etc. at the time of vendor creation. The reply was not acceptable because purchase was carried out by the department not by DAO.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter and fixing of responsibility on officer(s) at fault.

[PDP No. 197]

#### **16.4.14 Loss to government due to non-recovery of stolen dialysis machine - Rs 2.500 million**

According to Rule 9(a) of the PDA (Accounts) Rules 2017, in case any loss accrues to a District Authority through fraud or negligence of a person or employee, a person functioning on behalf of a District Authority shall be personally responsible on his part and shall be liable to make good the loss.

During audit of MS THQ Hospital Murree for the FY 2022-23, it was observed that a dialysis machine worth Rs 2.500 million was stolen from the dialysis ward of the hospital. The hospital management filed an FIR on 10-10-22 in Police Station Murree. After police investigation, the machine was recovered from the culprit. However, model of the machine

recovered was 4008-S (J42) Fresenius Medical Care Sr. No.OXKA0804) 11-Amp, whereas, model no. of the stolen machine was 4008-S (M52222) Fresenius Medical Care Sr. No.7SXART81 9-Amp. Moreover, the recovered machine was not in working condition. This resulted in the loss to government due to non-recovery of original dialysis machine

Audit held that non-recovery of original dialysis machine resulted in loss to the government to the tune of Rs 2.500 million.

The matter was reported to the PAO in October 2023. The department replied that detail of incident of non-recovery was reported to police as well as CEO DHA.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed to refer the case to Secretary P&SHC department for inquiry. No further progress was reported till finalization of this report.

Audit recommends inquiry and immediate recovery of original dialysis machine besides fixing responsibility on the officer(s) at fault.

[PDP No. 165]

#### **16.4.15 Overpayment to firms due to non-deduction of income tax - Rs 2.428 million**

According to Section 153(1)(a) of income tax ordinance 2001, withholding tax @ 4% and 4.5% is deductible from the payment of goods made to the company and other(s) respectively.

During certification audit of CEO DHA Rawalpindi for the FY 2022-23, it was observed that the firms were paid for the supplies of goods without deducting income tax at source. The firms neither obtained FBR income tax exemption certificate nor produced valid documents for income tax exemption while making payments. This resulted in non-deduction of income tax of Rs 2.428 million as detailed at **Annexure-AK**.

Audit held that income tax was not deducted due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that non-deduction of income tax had been intimated to the concerned firms. The reply was not tenable as recovery was to be affected.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.



Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 vide para number 16.4.12 having financial impact of Rs 1.372 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 215]

#### **16.4.16 Non deduction of GST on registered drugs - Rs 1.991 million**

According to Para 10 of Circular No.09 of 2022-23 "Sale tax, Federal excise and ICT" (Tax on service) of amendment in Finance Act 2022 communicated vide Notification No. C.No.3(1)ST-L&P/2019 dated 21.07.2022, drugs registered under the Drugs Act, 1976 have been made chargeable to tax at reduced rate of 1% without input adjustment. Similarly, Active Pharmaceutical Ingredients (APIs) and their raw materials are also chargeable at fixed rate of 1% subject to certification by DRAP.

During audit of CEO DHA Rawalpindi for the FY 2022-23, it was noticed that CEO paid an amount of Rs 199.132 million to the firms on account of purchase of medicine but GST amounting to Rs 1.991 million @1% was not deducted in violation of above rule. This resulted in non-deduction of GST amounting to Rs 1.991 million.

Audit held that non-deduction of GST was due to weak internal controls.

The matter was reported to the PAO in October 2023. The department replied that pointed out amount was intimated to concerned firms. The reply of the management was not tenable as no action was taken.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing responsibility on the officer(s) at fault.

[PDP No. 212]

#### **16.4.17 Loss due non-collection of receipts into Account-VI - Rs 1.236 million**

According to clarification of Government of the Punjab, Finance Department vide letter No. BI-3(120)(AGP) 2017-18 dated 16.08.2019, all

the collection under head C02865 and C02866 is the receipt of concerned authority. Further according to Rule 47(1) PLG (Budget) Rules, 2017 the collecting officer shall ensure that all revenue due is claimed, realized and credited immediately in the proper receipt head/account.

During audit of CEO DHA Rawalpindi for the FY 2022-23, it was observed that an amount of Rs 1.236 million were collected as own source revenue as per receipt statement for the FY 2022-23 under head C02866. But upon scrutiny of bank statement of DHA Rawalpindi Account-VI, it was found that neither the CEO collected the same amount nor transferred by DAO Rawalpindi in DHA Fund (Account VI). This resulted in loss to authority of Rs 1.236 million.

Audit held that due to weak internal controls the DHA receipts were not collected

The matter was reported to the PAO in October 2023. The department replied that DAO Rawalpindi was requested to transfer the amount under object code C02866. The reply was not tenable as no documentary evidence was provided for transfer of amount.

DAC in its meeting held on 14<sup>th</sup> December 2023 directed for compliance. No further progress was reported till finalization of this report.

Audit recommends matter be taken up at relevant forum for collection of receipts besides fixing responsibility on the officer(s) at fault.

[PDP No. 216]

## CHAPTER 17

### DISTRICT HEALTH AUTHORITY BHAKKAR

#### 17.1 Introduction

a) There are 18 formations in DHA Bhakkar out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 2,636.750 and Rs 52.822 million respectively out of which 51% expenditure and 40% receipt were audited.

#### Audit Profile of DHA Bhakkar

Rs in million

| Sr. No. | Description            | Total Formations | Audited | Expenditure audited | Receipts Audited |
|---------|------------------------|------------------|---------|---------------------|------------------|
| 1       | DHA Bhakkar            | 18               | 05      | 1,353.591           | 21.129           |
| 2       | Assignment Acs/SDAs    | -                | -       | -                   |                  |
| 3       | Foreign Aided Projects | -                | -       | -                   |                  |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Bhakkar was Rs 4,190.245 million for the FY 2022-23. An amount of Rs 732.092 million was surrendered and final budget was Rs 3,458.150 million. Management incurred an expenditure of Rs 2,845.887 million resulting in saving of Rs 612.266 million. The break-up of final grant and expenditure is given in the following table:

Rs in million

| Description  | Original Grant   | Supp. Grant | Surrender      | Final Grant      | Exp.             | Excess (+) / Saving (-) |
|--------------|------------------|-------------|----------------|------------------|------------------|-------------------------|
| Salary       | 3,056.381        | 0           | 653.847        | 2,402.534        | 1,902.873        | -499.661                |
| Non-Salary   | 995.695          | 0           | 78.069         | 917.626          | 933.525          | 15.899                  |
| Development  | 138.169          | 0           | 0.176          | 137.993          | 9.489            | -128.504                |
| <b>Total</b> | <b>4,190.245</b> | <b>0.00</b> | <b>732.092</b> | <b>3,458.150</b> | <b>2,845.887</b> | <b>-612.266</b>         |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

Rs in million

| Financial Year | Final Grant | Expenditure | Excess (+) / Saving (-) | % age of saving |
|----------------|-------------|-------------|-------------------------|-----------------|
| 2021-22        | 2,940.930   | 2,437.309   | -503.321                | 17              |
| 2022-23        | 3,458.153   | 2,845.887   | -612.266                | 18              |

Source: Appropriation accounts for the FY 2021-22 and 2022-23

There was 18% increase in budget allocation and 17% increase in expenditure incurred during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 612.266 million during FY 2022-23 which is 18% of budget.

**c) Sectoral Analysis**

**i. Analysis of Targets and Achievements**

There are ten (10) qualitative indicators set by P&SHC department for DHA Bhakkar for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 1,754,717      | 1,205,190           |
| 2              | Indoor                                      | 55,218         | 53,402              |
| 3              | Surgical cases                              | 24,130         | 12,596              |
| 4              | Cardiac coronary Unit                       | 16,460         | 12,621              |
| 5              | Diagnostic Services (Laboratory, Radiology) | 442,402        | 433,039             |
| 6              | Family Planning Activities                  | 24,128         | 28,455              |
| 7              | Paeds                                       | 100,544        | 73,747              |
| 8              | Surgery                                     | 36,355         | 33,394              |
| 9              | TB Chest Treatment                          | 33,381         | 37,277              |
| 10             | Free Medicine Availability                  | 1,911,730      | 1,376,381           |

**Source:** DHIS dashboard of DHA Bhakkar

**ii. Service Delivery Issues**

Analysis of the achievements mentioned in the above table shows that DHA Bhakkar lagged behind in treating target number of patients in case of outdoor, surgery, paeds and free availability of medicines during FY 2022-23.

## 17.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 381.911 million were raised in this report during current audit of DHA Bhakkar. This amount also includes recoveries of Rs 42.572 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

| <b>Rs in million</b> |  |  |
|----------------------|--|--|
| <b>Sr. No.</b>       | <b>Classification</b>                        | <b>Amount placed under audit observation</b> |
| 1                    | Non-production of record                     | -  |
| 2                    | Fraud, embezzlement, and misappropriation    | 92.431                                       |
| <b>3</b>             | <b>Irregularities:</b>                       |  |
| A                    | HR/Employees related irregularities          | 65.463                                       |
| B                    | Procurement related irregularities           | 30.989                                       |
| C                    | Management of accounts with commercial banks | 0  |
| 4                    | Value for money and service delivery issues  | 3.375  |
| 5                    | Others                                       | 189.653                                      |
| <b>Total</b>         |  | <b>381.911</b>                               |

## 17.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

| <b>Sr. No.</b> | <b>Audit Year</b> | <b>No. of Paras</b> | <b>Status of PAC Meetings</b> |
|----------------|-------------------|---------------------|-------------------------------|
| 1              | 2017-18           | 23                  | Convened                      |
| 2              | 2018-19           | 17                  | Not convened                  |
| 3              | 2019-20           | 21                  |                               |
| 4              | 2020-21           | 11                  |                               |
| 5              | 2021-22           | 03                  |                               |
| 6              | 2022-23           | 08                  |                               |

## **17.4 AUDIT PARAS**

### **A) Fraud, Embezzlement and Misappropriations**

#### **17.4.1 Misappropriation of medicines - Rs 90.612 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and the payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of CEO DHA Bhakkar for the FY 2022-23, it was observed that CEO Health held inquiry against Mr. Irfan Abbas Ex. Store keeper vide letter No.CEO/9666-74/DHA-BKR dated 29.05.2023. After physical verification of medicines store, inquiry committee identified and reported shortage of medicines of Rs 90.612 million as compared to the balances on Medicine Inventory Management System (MIMS) portal on the same date i.e. 30.05.2023 as detailed at **Annexure-AL**.

Audit held that medicines were misappropriated due to weak administrative and internal controls.

The matter was reported to the PAO in November 2023. The department replied that the case was under investigation and department had approached the Director Anti-corruption to trace out the stock register and allied record of medicines from Ex-store keeper.

DAC in its meeting held on 15<sup>th</sup> December 2023 pended the para till the outcome of investigation of Anti-corruption department and directed to hold inquiry by Secretary to dig out the misappropriation amount and affect recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 2, 6 & 7]

#### **17.4.2 Misappropriation of ACs & stabilizers of hospital - Rs 1.819 million**

According to Rule 15.1 of PFR Vol-I, the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent

loss of public stores by fire or other accidents. Any loss of or damage to government stores should forthwith be reported by them to their immediate superiors.

During audit of MS THQ Hospital Darya Khan for the FY 2022-23, it was observed that one air conditioner of 2 ton cabinet (indoor), 5 air conditioners 2 ton cabinet (outdoor) and 21 stabilizers, provided by the PMU in 2018, were missing from the hospital stock. This resulted in misappropriation on account of machinery of Rs 1.819 million as per detail given below:

| <b>Rs in million</b>        |                                      |                      |                               |               |
|-----------------------------|--------------------------------------|----------------------|-------------------------------|---------------|
| <b>Items</b>                | <b>Balance as per stock register</b> | <b>Missing units</b> | <b>Average price per unit</b> | <b>Amount</b> |
| ACs 2 Ton Cabinet (Indoor)  | 25                                   | 1                    | 0.100                         | 0.100         |
| ACs 2 Ton Cabinet (Outdoor) | 25                                   | 5                    | 0.180                         | 0.900         |
| Stabilizers                 | 46                                   | 21                   | 0.039                         | 0.819         |
| <b>Total</b>                |                                      |                      |                               | <b>1.819</b>  |

Audit held that air conditioners and stabilizers were missing due to weak internal and administrative controls.

The matter was reported to the PAO in November 2023. The department produced the inquiry report of CEO office in which responsibility was fixed on Mr. Muhammad Atlas, Ex IT & Statistical Officer having additional charge of Admin Officer of THQ Hospital Darya Khan.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for recovery from the concerned persons. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 37]

## **B) Human Resource/ Employees related irregularities**

### **17.4.3 Wasteful expenditure on salaries of idle security and janitorial staff - Rs 45.059 million**

According to Rule 2.10 (a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of MS DHQ Hospital Bhakkar for the FY 2022-23, it was observed that despite having 109 employees (20 chowkidars & gate keepers and 89 ward servant and sweepers) meant for security and janitorial duties, these services were outsourced to private service providers i.e. GB Security Services and Faiz Brothers, respectively. The existing staff at the payroll of the hospital was not adjusted in the new agreement between outsourced companies and PMU of P&SHC department, Government of the Punjab. Hence, payment of pay and allowances to these employees was unjustified as said employees were not performing services for which they were recruited. This resulted in wasteful expenditure on the salaries of idle staff amounting to Rs 45.059 million.

Audit held that wasteful expenditure was incurred by the management due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that DHQ Hospital Bhakkar covered a vast area of almost 26 acres. Cleanliness of the outer areas of hospital including 10 lawns, roads, two main gates, parking area, doctor's hostel, nursing hostel etc. was the responsibility of regular employees of this hospital. So existing employees of this hospital had been performing their duties as assigned by administration and were not idle. The reply was not tenable as the private service providers of hospital waste management, security services and janitorial services replaced the services of the regular employees and practically the regular employees were idle in most of the cases.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization. No further progress was reported till finalization of this report.

Audit recommends rationalization of outsourced services in the wake of availability of existing staff.

[PDP No. 36]



#### 17.4.4 Unauthorized payment of inadmissible allowances - Rs 12.410 million

As per clarification issued vide letter no. FD(M-1)1-15/82-P-I dated 15.1.2000 by Finance Department, Government of the Punjab, in case a designated residence is available, the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. According to circular letter No. FD-SR-1-9-4/86(P) (PR) dated 04.12.2012 & FD-SR-1-9-6(P)(PR) dated 24.05.2012 of Finance Department, the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of CA and HRA. Moreover, according to Notification No.SO(B&A)I-1/91-92 dated 12.05.1992 of P&SHC department, the government servants provided residential accommodation in the institutions/hospital premises would arrange separate meters for the electricity. The occupants who did not arrange separate meters for the electricity were required to be charged at rates specified for each grade. Furthermore, according to Sr. No. (XIII)(i)(b) of Contract Appointment Policy 2004 issued by S&GAD, SSB @ 30% is admissible in lieu of pension only to contract employees. As per letter No. PMU/PHSRP/G-I-06/61/760 dated 16<sup>th</sup> March 2007 of the Health Department, Government of the Punjab, the PHSRP allowance is admissible only when the paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. According to Order No. SO (N.D) 2-26/2004(P.II) of the Government of Punjab, Health Department's read with clarification issued vide No FD.SR-I/6-7/2018 dated 15.10.2019 by the Finance Department, NPA is only admissible to those doctors in THQs and DHQs who give the undertaking that they will not perform private practice.

During audit of the following formations of DHA Bhakkar for the FY 2022-23, it was observed that payment of Rs 12.410 million, on account of different inadmissible allowances was made to 101 officers / officials in violation of the rules *ibid*. This resulted in overpayment of Rs 12.410 million.

| Rs in million |                      |  |                  |        |
|---------------|----------------------|--|------------------|--------|
| Sr. No.       | Name of formation    | Inadmissible Allowances                                    | No. of employees | Amount |
| 1             | CEO Health           | NPA after fake submission of affidavit by doctors          | 25               | 6.165  |
| 2             | DHQ Hospital Bhakkar | HSRA while posting at DHQ hospital                         | 14               | 0.830  |
| 3             |                      | CA and HRA electricity charges having accommodation within | 10               | 0.540  |
| 4             |                      | premises in Doctor's hostel                                | 26               | 2.050  |

**Rs in million**

| <b>Sr. No.</b> | <b>Name of formation</b> | <b>Inadmissible Allowances</b>                          | <b>No. of employees</b> | <b>Amount</b> |
|----------------|--------------------------|---|-------------------------|---------------|
| 5              |                          | CA and HRA charges having accommodation within premises | 5                       | 0.124         |
| 6              | THQ Hospital Darya Khan  | SSB after regularization period                         | 3                       | 0.236         |
| 7              |                          | HSRA while posting at THQ hospital                      | 4                       | 1.447         |
| 8              |                          |   | 3                       | 0.023         |
| 9              | THQ Hospital Kallur Kot  | SSB after regularization period                         | 7                       | 0.720         |
| 10             | THQ Hospital Mankera     | CA and HRA charges having accommodation within premises | 4                       | 0.275         |
| <b>Total</b>   |                          |   | <b>101</b>              | <b>12.410</b> |

Audit held that payment of inadmissible allowances was made to employees due to weak internal controls.

The matter was reported to the PAO in November 2023. The department admitted the recovery.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for recovery. In case of NPA, DAC directed to probe the matter to identify the doctors engaged in private practice who were drawing NPA and act accordingly. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Reports for the Audit Year 2022-23, 2021-22 and 2021-22 vide para numbers 17.4.1, 2.4.1.1.1 and 3.4.1.1.1 having financial impact of Rs 29.014 million, Rs 5.435 million and Rs 39.022 million, respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 13, 28, 31, 33, 34, 35, 44, 48, 49, 55, 65 & 70]

#### **17.4.5 Un-authorized payment due to irregular appointments - Rs 6.311 million**

According to Clause 5 of Recruitment Policy 2022 issued vide No. SOR-IV (S&GAD) 10-142/2021 dated 09.03.2022 by S&GAD (Regulation Wing), all posts shall be advertised properly in at least two leading newspapers, as per rules. The relevant Selection Committees shall ensure that recruitment is made strictly on merit and in accordance with the rules, selection criteria and other provisions of this policy.

During audit of CEO DHA Bhakkar for the FY 2022-23, it was

observed that management appointed 21 employees (3 Naib Qasids, 4 Ward Servants, 2 Drivers, 5 Chowkidars, 1 Dava Koob, 1 Sanitary Worker, 1 Bearer, 1 Ward Boy and 1 Store Keeper) without advertisement in any newspaper and preparation of merit list. Although appointment orders were issued on court's directions, not in a single case, court passed such orders to appoint these candidates unconditionally rather emphasized that the appointments should be based on merit and by fulfilling all legal and codal requirements. Even in prayer to court, candidates did not demand issuance of appointment orders without fulfilling legal formalities. Educational certificates/ documents were neither demanded at the time of appointment nor verified from the concerned institutions up to the date of audit. In case of technical posts passing of NTS certificates were also not placed in the files. Audit further noticed that DAO Bhakkar did not start pay of these employees for ten months from appointment but in the month of July 2023, 19 employees were hired in SAP system and arrears were also paid in September 2023 even without rectifying the objections of the accounts office. This resulted in un-authorized payment of pay and allowances of Rs 6.311 million.

The matter was reported to the PAO in November 2023. The department replied that the officials were initially recruited by Ex-CEO DHA Bhakkar but later on these orders were withdrawn due to which these officials approached Lahore High Court by filing writ petitions. The Honorable Court accepted their claim and reinstated these officials, The officials were performing their duties since then as per Court's direction. The reply was not acceptable because appointments were made in violation of recruitment policy.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for detailed inquiry of the matter at the level of Secretary P&SHC department for fixing of responsibility of the lapse. No further progress was reported till finalization of this report.

Audit recommends probe for fixing responsibility of lapse against the officer(s) at fault.

[PDP No. 4]

#### **17.4.6 Overpayment on account of pay & allowances during leave period - Rs 1.683 million**

According to Finance Department, Government of the Punjab letter no. FD.SR-I/6-8/2018 dated 30.09.2020, doctors are not entitled to draw HPA, SHCA, NPA and HSRA during leave period. Moreover, as per Leave Rules 1981, pay is not admissible during EOL. Furthermore,

according to Rule 1.15 of Punjab Travelling Allowance Rules, conveyance allowance is not admissible during leave.

During audit of the following formations of DHA Bhakkar for the FY 2022-23, it was observed that payments of inadmissible pay and allowances of Rs 1.683 million were made to the officials /officers and adhoc employees during earned leave and EOL period in violation of the rules ibid. This resulted in overpayment of pay and allowances of Rs 1.683 million.

**Rs in million**

| Sr. No.      | Name of Formation          | Leave Type | No. of employee | Nature of allowance            | Amount       |
|--------------|----------------------------|------------|-----------------|--------------------------------|--------------|
| 1            | CEO DHA Bhakkar            | LFP        | 74              | CA                             | 0.306        |
| 2            | DHQ Hospital Bhakkar       | LFP        | 61              | CA                             | 0.843        |
|              |                            | MT leave   | 01              | CA, HSRA, HPA , Inc. ALL & SHC | 0.394        |
| 3            | MS THQ Hospital Darya Khan | LFP        | 19              | CA                             | 0.112        |
| 4            | MS THQ Hospital Kallur Kot | LFP        | 4               | CA                             | 0.048        |
| 5            | MS THQ Hospital, Mankera   | LFP        | 28              | CA                             | 0.174        |
| 6            | MS THQ Hospital, Mankera   | LFP        | 5               | CA                             | 0.200        |
|              |                            | EOL        | 4               | Pay & allowance                |              |
| <b>Total</b> |                            |            |                 |                                | <b>1.683</b> |

Audit held that overpayment of pay & allowances was made due to weak internal controls.

The matter was reported to the PAO in November 2023. Management admitted the overpayment and replied that recovery of Rs 1.611 million has been effected and recovery of balance amount Rs 1.683 million was in progress.

DAC in its meeting held on 15<sup>th</sup> December 2023 reduced the para to Rs 1.683 and directed for recovery within 30 days. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Reports for the Audit Year 2021-22 and 2020-21 vide para numbers 2.4.1.1.1 and 3.4.1.1.1 having financial impact of Rs 1.046 and Rs 0.805 million, respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 11, 17, 43, 61, 64 & 74]

## C) Procurement related irregularities

### 17.4.7 Non imposition of penalties on service providers - Rs 22.174 million

According to Clause 1.2 and 3.4 (Section-C) of contract agreement between P&SHC department, Government of the Punjab and Service Providers, the contract shall be interpreted in accordance with the law of Islamic Republic of Pakistan. Further, according to penalty matrix of contract agreement between contractor and P&SHC department, Clause 10(5) imposed penalty upon contractor for non-payment of minimum wage rate @ Rs 5,000 plus difference of amount between paid salary and notified minimum wage rate per person for one month.

During audit of following formations of DHA Bhakkar for the FY 2022-23, it was observed that service providers of Janitorial, security and MEPG services paid their 243 employees on wage rates that were below the schedule rates notified by the Finance Department, Government of the Punjab. The management neither ensured minimum wage nor impose the requisite penalty on the service providers at the time of verification of invoices and payment. This resulted in non-imposition of penalties on service providers amounting to Rs 22.174 million.

|              |                            |  | Rs in million |
|--------------|----------------------------|--|---------------|
| Sr. No.      | Name of Formation          | Name of Service Provider   | Amount        |
| 1            | DHQ Hospital Bhakkar       | MS Console Enterprises, Faiz Brothers, GB Securities & Mustahlik Co. | 11.364        |
| 2            | MS THQ Hospital Darya Khan | MS Console Enterprises, Faiz Brothers & Mustahlik Co.                | 3.636         |
| 3            | MS THQ Hospital Kallur Kot | Super Care Pvt. Limited, Faiz Brothers & Mustahlik Co.               | 2.630         |
| 4            | MS THQ Hospital, Mankera   | Super Care Pvt. Limited & Faiz Brothers                              | 4.544         |
| <b>Total</b> |                            |  | <b>22.174</b> |

Audit held that penalties were not imposed on the service providers due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the contracts of Janitorial Services and MEPG Services were directly executed between PMU of P&SHC department and the concerned companies. Further, DHQ/THQs only availed services from the outsourced companies and were not directly involved in terms and conditions of the contract. The reply was not acceptable as the management of the hospitals was responsible for verification of invoices,

measuring the matrix according to the agreement and accordingly imposing the penalties and making deductions while forwarding the invoices for payment to P&SHC department.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed to take up the matter with PMU of P&SHC department for recovery from the concerned contractor. No further progress was reported till finalization of this report.

Audit recommends fixing responsibility of lapse against the officer(s) at fault besides recovery from the service providers.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 17.4.2 having financial impact of Rs 2.065 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 25, 46, 56 & 63]

#### 17.4.8 Misprocurement due to splitting - Rs 5.982 million

According to Rule 9(1) of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of following formations of DHA Bhakkar for the FY 2022-23, it was observed that DDOs incurred Rs 5.982 million on purchase of different items through quotations by splitting the purchases in small orders to avoid tendering process. This resulted in irregular purchase of Rs 5.982 million as detailed at **Annexure-AM**.

| Rs in million |                         |   |              |
|---------------|-------------------------|---|--------------|
| Sr. No.       | Name of Formation       | Items   | Amount       |
| 1             | DHQ Hospital Bhakkar    | Steal Almirah, bed sheets and other items (Cost of other store) | 2.142        |
| 2             |                         | Printing  | 0.839        |
| 3             |                         | Hospital lab material and plastic bags (Cost of other Store)    | 1.079        |
| 4             | THQ Hospital Darya Khan | Printing,   | 0.393        |
| 5             |                         | Hospital lab material (cost of other store)                     | 1.193        |
| 6             | THQ Hospital Kallur Kot | Bed Sheets (cost of other store)                                | 0.336        |
| <b>Total</b>  |                         |   | <b>5.982</b> |

Audit held that misprocurement by splitting was carried out due to

weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the different items were purchased on different dates and time from different firms according to the dire need for smooth functioning of the health service delivery of hospital. As per the directions of worthy Secretary P&SHC department, health week was arranged in a very short time. All purchases were made after fulfilling all codal formalities. The reply was not acceptable as no evidence was produced to prove the efforts for purchase through open tendering.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization from the competent forum. No further progress was reported till finalization of this report.

Audit recommends regularization of the expenditure besides fixing responsibility of lapse against the officer(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2021-22 vide para number 2.4.1.2.1 having financial impact of Rs 13.530 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 15, 30, 40 & 51]

#### **17.4.9 Overpayment due to purchase at exorbitant rates - Rs 2.833 million**

According to Clause 19 of the contract letter for the purchase of medicines /drugs / medical devices / surgical & disposable item for FY 2022-23 between firm and CEO DHA Bhakkar, final rate quoted by the firm against each item is not higher than any other district in Punjab for FY 2022-23. In case the rates offered by the firm are found higher than any other district in Punjab at any later stage the deduction will be made from the final payments accordingly, 2% performance guarantee will be forfeited and any other legal action including black listing will be initiated against the firm.

During audit of CEO DHA Bhakkar for the FY 2022-23, it was observed that management awarded rate contract at higher rate as compared to other districts of Punjab for the same medicines and from the same suppliers. This resulted in an overpayment on account of purchase of medicine at exorbitant rates of Rs 2.833 million. Detail is given at **Annexure-AN**.

Audit held that overpayment at exorbitant rates was made due to

weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department admitted recovery and replied that letter had been written to contractor for recovery of amount.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for recovery within 30 days. No further progress was reported till finalization of this report.

Audit recommends recovery of overpaid amount besides fixing of responsibility for the lapse.

[PDP No. 1, 3 & 10]



## D) Value for money and service delivery issues

### 17.4.10 Less collection of auction money and income tax - Rs 3.375 million

According to Section 68 of the PDA (Budget) Rules 2017, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately to the District Authority fund and to record entries under proper receipt head. The head of offices or institutions shall supervise and take corrective measures in respect of the activities of the collecting officers. Further, according to Section 236-A of income tax ordinance, income tax @ 5% in case of filer and @ 10% in case of non-filer of the auction amount is required to be recovered as advance income tax on auction.

During audit of MS DHQ Hospital Bhakkar for the FY 2022-23, it was observed that management did not recover full amount of auction money, monthly installment of June 2023 and amount of advance income tax on auction from the contractors. This resulted in less recovery of auction money and income tax Rs 3.375 million.

**Rs in million**

| Sr. No       | Name of formation          | Description   | Amount       |
|--------------|----------------------------|---|--------------|
| 1            | DHQ Hospital Bhakkar       | Parking Stand and Canteen contract auction value and income tax | 2.657        |
| 2            | MS THQ Hospital Darya Khan | Auction money of parking stand                                  | 0.718        |
| <b>Total</b> |                            |   | <b>3.375</b> |

Audit held that government revenues were not collected due to weak administrative and financial controls.

The matter was reported to the PAO in November 2023. The department replied that contract of parking stand had been cancelled due to non-deposit of government dues for the months of April and May 2023. Moreover, letter regarding submission of remaining amount of parking and canteen dues had been written to the contractors. Further, CDRs of Rs 550,000 had been withheld by THQ Darya Khan for non-payment of auction money of parking stand. The reply was not tenable because outstanding dues had not been recovered yet.

DAC in its meeting held on 15<sup>th</sup> December 2023 reduced the recoverable amount up to the extent of contract cancelled and directed for recovery of remaining amount from contractor within 30 days. No further progress was reported till finalization of this report.

Audit recommends early recovery from concerned besides fixing of responsibility on the officer(s) at fault.

[PDP No. 18, 45]

## **E) Others**

### **17.4.11 Unusual delay in procuring equipment of development projects - Rs 95.360 million**

According to Rule 4(1)(i) of PDA (Budget) Rules 2017, the CEO is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided.

During audit of CEO DHA Bhakkar for the FY 2022-23, it was observed that PC-I of eleven schemes costing Rs 95.360 million was approved on 17.07.2021 and funds were received on 08.10.2021. Audit noticed that 1<sup>st</sup> tender was published in September 2022, 12-months after release of funds, resultantly unusual delay caused escalation in prices, hence, tender process could not be completed. Audit further noticed that even after lapse of 24 months tender process was not completed except for only one scheme. Moreover, management was trying to reduce the scope of scheme because no further funds were provided by the development wing of P&SHC department for purchase of all approved items as per PC-I. This resulted in non-execution of developmental purchases for health facilities of Rs 95.360 million.

Audit held that management failed to procure equipment for health facilities due to weak administrative and financial controls.

The matter was reported to the PAO in November 2023. The department replied that after revised administrative approvals, procurement process would be completed before 30.06.2024. The reply was not tenable because unusual delay resulted in extra financial burden on the public exchequer.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed to inquire the matter by DG health services. No further progress was reported till finalization of this report.

Audit recommends to probe the matter besides fixing responsibility of lapse against the officer(s) at fault.

[PDP No. 12]

### **17.4.12 Irregular clearance of pending liability - Rs 72.229 million**

According to Rule 17.17(A) and 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in PFR Form-27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or

wholly during the next financial year or years.

During audit of CEO DHA Bhakkar and DHQ Bhakkar for the FY 2022-23, it was observed that Rs 73.229 million were drawn on account of bills of June 2022 from current year budget allocation despite the fact that the post audit for that financial period was already concluded. Audit observed that no such bills were reflected in any liability statement of the office prior to drawl of the bills and sanction of next higher authority was also not obtained. In the absence of liability statement, drawl of previous year's bills appeared doubtful. This resulted in irregular/ doubtful drawl of previous year bills Rs 72.229 million.

Audit held that irregular clearance of previous years's liabilities was due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that the DTL reports of the items mentioned in the para were received after 30.06.2023. It is further stated that the funds under Accounts-VI did not lapse and were revalidated in the next financial year. The reply was not accepted because CEO neither maintained liability register nor took sanction of the next higher authority.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 08 & 26]

#### **17.4.13 Loss due to acceptance of below shelf life medicine - Rs 16.431 million**

According to Notification No.S.O (P-I) H/3-64/2008 dated 18<sup>th</sup> October 2008 of P&SHC department, Government of Punjab, the shelf life in case of imported items must not be less than 80% and in case of local items 90% at the time of delivery. However, in case of imported medicines, the stores may be accepted up to 70% shelf life and in case of locally manufactured / packed drugs up to 80% at the time of supply/ delivery subject to 1% penalty charges for the actual short fall.

During audit of MS DHQ Hospital Bhakkar for the FY 2022-23, it was observed that management of hospital accepted medicines of Rs 16.431 million (at place of consumption i.e. DHQ ) with below 80% shelf life in violation of rule ibid, procured through central rate contract by

CEO office Bhakkar and DG Health office Lahore. This resulted in acceptance of medicines below 80% shelf life amounting to Rs 16.431 million as detailed at **Annexure-AO**.

Audit held that below shelf life medicines were accepted due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that procurement process had been carried out by the office of CEO DHA and DG Health Lahore. DHQ Hospital only received these medicines according to their submitted demand. The reply was not tenable as medicines received at hospital had shelf life of below 80%.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed for regularization. No further progress was reported till finalization of this report.

Audit recommends regularization of the matter from the competent authority besides fixing of responsibility on officer(s) at fault.

[PDP No. 19]

#### **17.4.14 Irregular and doubtful authorization of payment to MS Mustahlik Enterprises - Rs 4.193 million**

As per Clause 1.2(b) and 1.3(q) “Scope of Service” of contract agreement between THQ and Service provider, for provision of MEPG Services, the service provider will be responsible for submission of detailed functional inventory of hospital, each month, duly signed by the service provider and counter signed by the S and Admin Officer of the concerned hospital. The service provider shall be fully responsible for safekeeping all the equipment throughout the contract period. The current state of each equipment and fixtures will be recorded at the time of handing over and signed off by both parties to be maintained at that level at all times.

During audit of MS THQ Hospital Darya Khan for the FY 2022-23, it was observed that PMU awarded the rate contract to MS Mustahlik Enterprises for repair and maintenance of MEPG equipment for one year that ended on 25.06.2023. Surprisingly, 13 air conditioners out of 60 and 7 stabilizers out 20 were found non-functional but the management authorized payment in favor of contractor up to March 2023. Audit further noticed that the contractor did not make handing over / taking over of equipment with the hospital management at the end of contract period. This resulted in irregular authorization of payment of Rs 4.193 million to the contractors.

Rs in million

| Payment for month of December, 2022 | Payment for month of January, 2023 | 02 months payment | Avg. PM payment | Payment months July, 22 to March 23 | Payment made for 09 months on average |
|-------------------------------------|------------------------------------|-------------------|-----------------|-------------------------------------|---------------------------------------|
| 497,520                             | 434,250                            | 931,770           | 465,885         | 9                                   | 4,192,965                             |

Audit held that management made irregular authorization of payment without ensuring satisfactory repair and maintenance work due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the contract of MEPG contractor left the hospital without handing over the charge. As such, invoices for the month of April to June 2023 were not got signed. Further, the concerned company was contacted vide letter No. MS-THQ H 3203-3207/DKN dated 24-08-2023 and the Project Director, PMU was also informed about non-handing over of charge. The reply was not tenable as no serious efforts were made for repair and maintenance of hospital equipment during the contract period.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed MS THQ Hospital to report the matter through CEO Health Bhakkar to the PMU P&SHC department to resolve the matter at the earliest. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter for fixing responsibility on officer(s) at fault.

[PDP No. 41]

**17.4.15 Un-authentic verification of invoices caused extra financial burden on public exchequer - Rs 1.440 million**

According to Clause 3 (VIII) of terms and conditions of contract agreement between Eastern Medical Services and DHQ hospital Bhakkar, service provider was authorized to charge Rs 1,000 (which vary from time-to-time) from OPD patients and remaining amount will be paid by the government (Agreement amount at that time was Rs 3,700 per patient) emergency and indoor patients will pay nothing but government will pay the contracted price per patients.

During audit of CEO DHA Bhakkar for the FY 2022-23, it was observed that CT scan services were outsourced to Easter Medical Services. Management authenticated payment advices of Rs 35.208 million and forwarded the same to PMU for payment. Audit noticed that 600 CT scans were advised through emergency route out of total 884

cases, whereas, record of only 24 patients was available who were eligible for free CT scan. Remaining 576 patients were actually OPD patients and not sent from emergency, hence, were not eligible for free CT scan. This resulted in extra financial burden on public exchequer of Rs 1.440 million (576 X Rs 2,500/ per CT scan) in the month of May 2023.

Audit found following irregularities in verification/ authentication of the invoices of service provider.

- i. Radiologist services were not provided by service provider as per agreement and scans were performed by technicians.
- ii. Consultants were authorized to advice CT scans of the patients but scrutiny for record the month of May 2023 revealed that 33% CT scans were advised by MOs, 95% of which were free of cost.
- iii. No internal control mechanism was devised to monitor the CT scans requisitioning, implementation of SOPs and over invoicing by service provider.

Audit held that government had to sustain a loss due to weak internal and administrative controls.

The matter was reported to the PAO in November 2023. The department replied that emergency cases due to the critical condition of the patient were advised round the clock by the consultant on call and initially signed by the MO on duty which were later on countersigned by the authorized consultant. No scan was advised directly by the MO. Every month, the record of the patient with PMU sheet, excel sheet, reporting and original requisition form was forwarded to the outsourcing wing of PMU P&SHC department. The reply was not tenable because implementation of clauses of agreement and SOPs and monitoring was the responsibility of the administration of DHQ.

DAC in its meeting held on 15<sup>th</sup> December 2023 directed to probe the matter. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter and recovery from the concerned besides fixing of responsibility for the lapse.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2020-21 vide para number 3.4.2.2.3 having financial impact of Rs 5.244 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 24]

## CHAPTER 18

### DISTRICT HEALTH AUTHORITY KHUSHAB

#### 18.1 Introduction

a) There are 19 formations in DHA Khushab out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations is Rs 1,172.00 and Rs 25.311 million out of which 23% expenditure and 15% receipt is audited.

#### Audit Profile of DHA Khushab

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Khushab            | 19               | 04      | 269.560             | 3.797            |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Khushab was Rs 3,446.342 million and supplementary grant was Rs 881.437 million for the FY 2022-23. An amount of Rs 1,601.224 million was surrendered and final budget was Rs 2,726.555 million. Management incurred an expenditure of Rs 2,726.554 million resulting in saving of Rs 0.001 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                |                  |                  |                  |                         |
|---------------|------------------|----------------|------------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant    | Surrender        | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 2,971.978        | 57.189         | 1,001.528        | 2,027.639        | 1,899.385        | -128.254                |
| Non-Salary    | 436.184          | 449.980        | 439.030          | 447.134          | 571.181          | 124.046                 |
| Development   | 38.180           | 374.268        | 160.666          | 251.782          | 255.989          | 4.207                   |
| <b>Total</b>  | <b>3,446.342</b> | <b>881.437</b> | <b>1,601.224</b> | <b>2,726.555</b> | <b>2,726.554</b> | <b>0</b>                |



The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| Rs in million  |             |             |                         |                 |
|----------------|-------------|-------------|-------------------------|-----------------|
| Financial Year | Final Grant | Expenditure | Excess (+) / Saving (-) | % age of saving |
| 2021-22        | 2,204.806   | 2,130.741   | -74.065                 | 3               |
| 2022-23        | 2,726.555   | 2,726.554   | 0                       | 0               |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 24% increase in budget allocation and 28% increase in expenditure incurred during FY 2022-23 as compare to FY 2021-22. There was no saving during FY 2022-23.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Khushab for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Khushab was not given targets vis-à-vis indicators by the Health Department:

| Sr. No. | Key Indicators                              | Targets | Achievements |
|---------|---|---------|--------------|
| 1       | OPD   | -       | 1,666,590    |
| 2       | Indoor                                      | -       | 53,946       |
| 3       | Surgical cases                              | -       | 4,361        |
| 4       | Cardiac coronary Unit                       | -       | 33,147       |
| 5       | Diagnostic Services (Laboratory, Radiology) | -       | 388,628      |
| 6       | Family Planning Activities                  | -       | 14,074       |
| 7       | Paeds                                       | -       | 213,781      |
| 8       | Surgery                                     | -       | 43,839       |
| 9       | TB Chest Treatment                          | -       | 6,956        |
| 10      | Free Medicine Availability                  | -       | Yes          |

**Source:** DHIS dashboard of DHA Khushab

#### ii. Service Delivery Issues

In view of the above table, it, prima facie, appears that DHA Khushab was required to be given targets for achievement.

## 18.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 11.855 million were raised in this report during current audit of DHA Khushab. This amount also includes recoveries of Rs 1.154 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

|              |  | Rs in million                         |
|--------------|--|---------------------------------------|
| Sr. No.      | Classification                               | Amount placed under audit observation |
| 1            | Non-production of record                     | -                                     |
| 2            | Fraud, embezzlement, and misappropriation    | -                                     |
| <b>3</b>     | <b>Irregularities:</b>                       |                                       |
| A            | HR/Employees related irregularities          | 1.154                                 |
| B            | Procurement related irregularities           | 10.701                                |
| C            | Management of accounts with commercial banks | -                                     |
| 4            | Value for money and service delivery issues  | -                                     |
| 5            | Others                                       | -                                     |
| <b>Total</b> |  | <b>11.855</b>                         |

## 18.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 23           | Not convened           |
| 2       | 2018-19    | 17           |                        |
| 3       | 2019-20    | 21           |                        |
| 4       | 2020-21    | 11           |                        |
| 5       | 2021-22    | 05           |                        |
| 6       | 2022-23    | 02           |                        |

## 18.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 18.4.1 Unauthorized payment of inadmissible allowances - Rs 1.154 million

According to letter No. FD(M-1)1-15/82-P-I dated 15.01.2000 of Finance Department, Government of the Punjab, in case a designated residence is available, the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. According to circular letter No. FD-SR-1-9-4/86(P) (PR) dated 04.12.2012 & FD-SR-1-9-6(P)(PR) dated 24.05.2012 of Finance Department, the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of CA and HRA. Moreover, according to letter No.FD.SR-V/3-2/2021 dated 15.03.2022 of Finance Department, Government of the Punjab, the bereaved family is entitled to draw Special Allowance 2021 @ 25% against OSD posts subject to the condition that the deceased officer/ official was drawing it at the time of his/her death.

During audit of following formations for the FY 2022-23, it was observed that payment of Rs 1.154 million on account of different inadmissible allowances made to the officers / officials in violation of the rules *ibid*. This resulted in overpayment of inadmissible allowances of Rs 1.154 million.

| <b>Rs in million</b> |                         |  |               |
|----------------------|-------------------------|--|---------------|
| <b>Sr. No.</b>       | <b>Formation</b>        | <b>Description</b>                       | <b>Amount</b> |
| 1                    | DHQ Hospital Jauharabad | CA during leave                          | 0.604         |
| 2                    | CEO DHA Khushab         | HRA & CA CEO office residence            | 0.103         |
| 3                    | CEO DHA Khushab         | Special Allowance & CA (OSD posts)       | 0.359         |
| 4                    | DHQ Hospital Jauharabad | HRA & CA (accommodation within premises) | 0.088         |
| <b>Total</b>         |                         |  | <b>1.154</b>  |

Audit held that unauthorized payment of inadmissible allowances was made due to weak internal controls.

The matter was reported to the PAO in December 2023. The department admitted recoveries on account of conveyance allowance, special allowance and HRA and produced evidences of partial recoveries.

DAC in its meeting held on 3<sup>rd</sup> January 2024 directed for recovery of remaining amount.

Audit recommends complete recovery from the concerned employees.

**Note:** The issue was also reported earlier in the Audit Reports for the Audit Years 2022-23, 2021-22 & 2020-21 vide para number 18.4.1, 3.4.1.1.1 & 10.4.1.1.1 having financial impact of Rs 27.061 million, Rs 11.243 million and Rs 2.994 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 218, 219, 228 & 229]

## B) Procurement related irregularities

### 18.4.2 Misprocurement due to splitting - Rs 4.775 million

According to Rule 9(1) of PPRA Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of following formations of DHA Khushab for the FY 2022-23, it was observed that DDOs incurred expenditure of Rs 4.775 million without annual planning by splitting the indents to avoid the tendering process. This resulted in irregular purchase without publishing advertisement on PPRA website of Rs 4.775 million.

| Rs in million |                       |                                |              |
|---------------|-----------------------|--------------------------------|--------------|
| Sr. No.       | Name of Formations    | Items                          | Amount       |
| 1             | CEO DHA Khushab       | Stationery Items               | 1.298        |
|               |                       | Printing                       | 1.151        |
| 2             | THQ Hospital Khushab  | Printing                       | 1.187        |
| 3             | THQ Hospital Naushera | X-Ray films and Printing Items | 1.139        |
| <b>Total</b>  |                       |                                | <b>4.775</b> |

Audit held that misprocurement was carried out due to weak internal controls.

The matter was reported to the PAO in December, 2023. The department replied that budget releases were received on quarterly basis due to which purchases were made without annual planning and advertisement on PPRA website. Department reply was not acceptable because issue of quarterly release was for all other DHAs of adjacent districts yet they ensured procurements through open tendering and framework contracts.

DAC in its meeting held on 3<sup>rd</sup> January 2024 directed for regularization of expenditure from competent forum.

Audit recommends implementation of DAC's decision.

**Note:** The issue was also reported earlier in the Audit Reports for the Audit Year 2022-23 & 2021-22 vide para number 18.4.2 & 3.4.1.2.1 having financial impact of Rs 23.963 million and Rs 4.480 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 216, 217, 222, 234 & 235]

### **18.4.3 Irregular payment of drugs and medicines without DTL reports - Rs 2.337 million**

According to letter No. SO (P-1) H/RC 2001- 2002/01 dated 29<sup>th</sup> September 2001 of P&SHC department, no drug/ medicine shall be accepted & used without the report of DTL. Moreover, payment on account of drugs/medicines shall be released to suppliers only on receipt of standard/positive DTL report. Further, according to Drug Act 1967, the payment to suppliers of medicines should be made after obtaining DTL reports.

During audit of MS THQ Hospital Khushab for the FY 2022-23, it was observed that management incurred expenditure of Rs 2.337 million on procurement of medicines but the DTL of the same was not attached with the bills. This resulted in irregular expenditure on procurement of medicine without DTL report worth Rs 2.337 million.

Audit held that payment made without obtaining DTL reports was due to weak internal controls and financial indiscipline.

The matter was reported to the PAO in December 2023. The department provided DTLs and Lot Release Certificates in case of 6 medicines only. In remaining cases DTLs of same batches of other districts were produced for verification. Audit contented that DTLs of other district could not be considered as valid for DHA Khushab as per SOPs for DTL.

DAC in its meeting held on 4<sup>th</sup> January 2024 reduced the para to Rs 2.337 million and directed for regularization of expenditure from competent forum.

Audit recommends regularization of expenditure besides provision of DTL reports for verification.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2017-18 vide para number 9.4.3.4 having financial impact of Rs 3.336 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 220]

### **18.4.4 Loss due to purchase of IV Cannulas' at higher - Rs 3.589 million**

As per standard bidding documents of health department, schedule of requirements after expiry of prescribed delivery period the procuring agency may proceed for risk purchase (at the risk and cost of the defaulter)

to ensure the un-interrupted healthcare services to the patients.

During audit of MS DHQ Hospital, Jauharabad for the FY 2022-23, it was observed that the management procured I.V cannula at higher rates as compared to approved rates of bid winning firm M/S Hashir Surgical Services Peshawar who did not supply IV cannulas. The management met hospital needs through LP purchases at higher rates from LP budget but neither made efforts for retendering nor recovered risk purchase cost from the defaulter contractor. This resulted in loss of Rs 3.589 million due to purchase of IV cannulas at higher rates through LP as detailed below:

Amount in Rs.

| Sr. No.                                  | Description                          | Receiving Date              | Supplier   | Bulk Rate | Rate Paid | Diff  | Qty           | Excess Paid      |
|--|--------------------------------------|-----------------------------|--|-----------|-----------|-------|---------------|------------------|
| 1  | IV cannula-<br>18g, 20g,<br>22g, 24g | 21.02.2023 to<br>28.02.2023 | Taseer<br>Hasnain-<br>Taseer<br>Health<br>Care<br>Pharmacy | 79.7      | 292.5     | 212.8 | 87            | 18,514           |
| 2  |                                      | 9/2022 to<br>12/2022        |  | 79.7      | 245       | 165.3 | 241           | 39,837           |
| 3  |                                      | 10/20/2022 13:29            |  | 79.7      | 168       | 88.3  | 200           | 17,660           |
| 4  |                                      | 2/28/2023 13:40             |  | 79.7      | 168       | 88.3  | 2000          | 176,600          |
| 5  |                                      | 9/22/2022 10:49             |  | 79.7      | 130       | 50.3  | 2000          | 100,600          |
| 6  |                                      | 9/22/2022 11:55             |  | 79.7      | 130       | 50.3  | 2000          | 100,600          |
| 7  |                                      | 9/23/2022 12:10             |  | 79.7      | 130       | 50.3  | 3000          | 150,900          |
| <b>Risk purchase due from M/S Hashir</b> |                                      |                             |  |           |           |       | <b>9528</b>   | <b>604,711</b>   |
| 8  | IVcannula-<br>24g                    | 9/2022 to<br>11/2022        | Taseer<br>Hasnain-<br>Taseer<br>Health<br>Care<br>Pharmacy | 87        | 168       | 81    | 16000         | 1,296,000        |
| 9  |                                      | 7/2022 to 9/2022            |  | 79.7      | 168       | 88.3  | 14000         | 1,236,200        |
| 10                                       |                                      | 7/2022 to 9/2022            |  | 79.7      | 130       | 50.3  | 9000          | 452,700          |
| <b>Grand Total</b>                       |                                      |                             |  |           |           |       | <b>48,528</b> | <b>3,589,611</b> |

Audit held that due to weak internal and financial controls, LP medicines were purchased in violation of policy guidelines.

The matter was reported to the PAO in December 2023. The department replied that a letter had been written to the authority for black listing the firm. Reply was not satisfactory because purchases were made at exorbitant rates as compared to prevailing market rates and performance security of defaulter firm was also not forfeited up to the date of audit.

DAC in its meeting held on 3<sup>rd</sup> January 2024 directed for inquiry by the chair.

Audit recommends implementation of DAC's decision.

[PDP No. 226]

## CHAPTER 19

### DISTRICT HEALTH AUTHORITY MIANWALI

#### 19.1 Introduction

a) There are 22 formations in DHA Mianwali out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 1,558.879 and Rs 60.619 million respectively out of which 51% expenditure and 40% receipt were audited.

#### Audit Profile of DHA Mianwali

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure Audited | Receipts Audited |
| 1             | DHA Mianwali           | 22               | 05      | 795.028             | 24.248           |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Mianwali was Rs 3,471.001 million and supplementary grant was Rs 511.309 million for the FY 2022-23. An amount of Rs 1,051.464 million was surrendered and final budget was Rs 2,930.846 million. Management incurred an expenditure of Rs 2,561.802 million resulting in saving of Rs 369.044 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                |                 |                  |                  |                         |
|---------------|------------------|----------------|-----------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant    | Surrender       | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 2,290.513        | 365.027        | 655.387         | 2,000.153        | 1,836.249        | -163.904                |
| Non-Salary    | 1,177.129        | 146.282        | 396.077         | 927.334          | 722.903          | -204.431                |
| Development   | 3.359            | 0              | 0               | 3.359            | 2.65             | -0.709                  |
| <b>Total</b>  | <b>3,471.001</b> | <b>511.309</b> | <b>1051.464</b> | <b>2,930.846</b> | <b>2,561.802</b> | <b>-369.044</b>         |



The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 2,326.047          | 2,124.943          | -201.104                       | 9                      |
| 2022-23               | 2,930.846          | 2,561.802          | -369.044                       | 13                     |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 26% increase in budget allocation and 21% increase in expenditure incurred during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 401.214 million during FY 2022-23 which is 13% of budget.

### c) Sectoral Analysis

#### i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Mianwali for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | Outdoor Patients                            | 2,358,782      | 2,587,557           |
| 2              | Indoor                                      | 103,250        | 107,552             |
| 3              | Surgical cases                              | 118,215        | 108,174             |
| 4              | Cardiac coronary Unit                       | 62,609         | 92,706              |
| 5              | Diagnostic Services (Laboratory, Radiology) | 711,517        | 732,982             |
| 6              | Family Planning Activities                  | 47,890         | 47,710              |
| 7              | Paeds                                       | 142,714        | 164,825             |
| 8              | Surgery                                     | 128,321        | 112,859             |
| 9              | TB Chest Treatment                          | 20,122         | 22,033              |
| 10             | Free Medicine Availability                  | 0              | 2,695,109           |

**Source:** DHIS dashboard of DHA Mianwali

## ii. Service Delivery Issues

Analysis of the achievements mentioned in the table above shows that DHA Mianwali lagged behind in treating target number of patients in relating to surgical cases and surgery during FY 2022-23.

### 19.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 74.896 million were raised in this report during current audit of DHA Mianwali. This amount also includes recoveries of Rs 16.551 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

#### Overview of Audit Observations

|              |  | Rs in million                         |
|--------------|--|---------------------------------------|
| Sr. No.      | Classification                               | Amount placed under audit observation |
| 1            | Non-production of record                     | -                                     |
| 2            | Fraud, embezzlement, and misappropriation    | 2.299                                 |
| <b>3</b>     | <b>Irregularities:</b>                       |                                       |
| A            | HR/Employees related irregularities          | 2.283                                 |
| B            | Procurement related irregularities           | 31.113                                |
| C            | Management of accounts with commercial banks | -                                     |
| 4            | Value for money and service delivery issues  | 10.761                                |
| 5            | Others                                       | 28.440                                |
| <b>Total</b> |  | <b>74.896</b>                         |

### 19.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 23           | Not convened           |
| 2       | 2018-19    | 17           |                        |
| 3       | 2019-20    | 21           |                        |
| 4       | 2020-21    | 11           |                        |
| 5       | 2021-22    | 04           |                        |
| 6       | 2022-23    | 07           |                        |

## **19.4 AUDIT PARAS**

### **A) Fraud, Embezzlement and Misappropriations**

#### **19.4.1 Non-deposit of hospital receipts- Rs 2.299 million**

According to Rule 14 of PDA (Accounts) Rules 2017, the collecting officer shall be responsible to collect receipt in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.

During audit of the THQ Hospital Piplan for the FY 2022-23, it was observed that hospital receipts of Rs 3.507 million were reported on portal. However, only Rs 1.208 million was found deposited in government treasury and whereabouts of the remaining amount of Rs 2.299 million were not known. This resulted in misappropriation in hospital receipts amounting to Rs 2.299 million

Audit held that government receipt was not deposited in government treasury due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that out of total receipts of Rs 3.047 million, 85% government share amounting to Rs 2.590 million had been deposited. The reply was not tenable as total deposited receipts were Rs 1.208 million and remaining amount was still recoverable.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed to constitute a committee headed by Deputy Director (B&A) of DHA Mianwali for scrutiny and recovery of receipts besides fixing responsibility of lapse against the officer(s) at fault.

Audit recommends implementation of DAC's decision.

[PDP No. 180]

## B) Human Resource /Employees related irregularities

### 19.4.2 Unauthorized payment of inadmissible allowances - Rs 2.283 million

As per clarification issued by Finance Department, Government of the Punjab vide letter no. FD (M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available, the government servant for whom it is meant cannot draw HRA even if he does not reside in it. According to Sr. No. (XIII) (i) (b) of Contract Appointment Policy 2004 issued by S&GAD Government of the Punjab, SSB @ 30% is admissible in lieu of pension only to contract employees. As per letter No. PMU/PHSRP/G-I-06/61/760 dated 16<sup>th</sup> March 2007 of the P&SHC department, the PHSRP allowance is admissible only when the paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. According to Order No. SO (N.D) 2-26/2004(P.II) of the Government of Punjab, P&SHC department read with clarification issued vide No FD.SR-I/6-7/2018 dated 15.10.2019 by the Finance department, NPA is only admissible to those doctors in THQs and DHQs who give the undertaking that they will not perform private practice.

During audit of the following formations of DHA Mianwali for the FY 2022-23, it was observed that payment of Rs 2.283 million on account of different inadmissible allowances was made to the officers / officials in violation of the rules *ibid*. This resulted in overpayment of Rs 2.283 million.

| Rs. in million |                       |  |              |
|----------------|-----------------------|--|--------------|
| Sr. No.        | Name of Formation     | Description                                    | Amount       |
| 1              | DHQ Hospital Mianwali | Non-deduction of HSRA                          | 0.427        |
| 2              |                       | CA & HRA having designated residences          | 0.105        |
| 3              |                       | CA during leave                                | 0.502        |
| 4              | THQ Hospital Piplan   | Overpayment of 1 month pay to resigned doctors | 0.135        |
| 5              |                       | HRA & CA within hospital premises              | 0.536        |
| 6              | THQ Hospital Kalabagh | Overpayment of annual increment                | 0.277        |
| 7              | THQ Hospital Isa Khel | Non-deduction of HSRA                          | 0.100        |
| 8              |                       | HRA & CA within hospital premises              | 0.104        |
| 9              |                       | CA during leave                                | 0.097        |
| <b>Total</b>   |                       |  | <b>2.283</b> |

Audit held that unauthorized payment of inadmissible allowances was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department admitted recovery and stated that letter for recovery had been written to DAO.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Reports for the Audit Year 2021-22, 2021-22 & 2020-21 vide para number 19.4.2, 4.4.2.1.1 & 13.4.3.1.1 having financial impact of Rs 6.813 million, Rs 16.929 million & Rs 9.989 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 170, 172, 175, 181, 182, 190, 193, 195 & 197]

## C) Procurement related irregularities

### 19.4.3 Irregular expenditure on procurement by avoiding PPRA - Rs 22.588 million

According to Rule 9(1) of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of following formations of DHA Mianwali for the FY 2022-23, it was observed that DDOs incurred Rs 22.588 million on purchase of different items through quotations by splitting the purchases in small orders to avoid tendering process. This resulted in irregular purchases of Rs 22.588 million.

| Rs in million |                        |                               |               |
|---------------|------------------------|-------------------------------|---------------|
| Sr. No.       | Name of Formation      | Items                         | Amount        |
| 1             | THQ Hospital Piplan    | Lab items, Bedding & Clothing | 18.913        |
| 2             | THQ Hospital Kala Bagh | Medicated items               | 3.675         |
| <b>Total</b>  |                        |                               | <b>22.588</b> |

Audit held that irregular procurement made in violation of PPR 2014 was due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that hospitals procured the medicines and other stores for smooth running of hospital under Rules 59(a) & (b) of PPRA Rules. The reply was not tenable as procurements were required to be made through open competitive bidding.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed for regularization from competent authority. No further progress was reported till finalization of this report.

Audit recommends inquiry of matter for fixing responsibility of on the officer(s) at fault.

**Note:** The issue was also reported earlier in the Audit Reports for the Audit Year 2021-22 & 2021-22 vide para number 19.4.3 & 4.4.2.2.1 having financial impact of Rs 27.364 million and Rs 9.294 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 179 & 185]

#### 19.4.4 Irregular procurement of medicines - Rs 5.018 million

According to Clause 2 (xxvii) of Policy & Operational Guidelines for LP of Medicines (Day to Day) issued vide letter No. SO (HP) 12-02/2022 dated 29.06.2022 by P&SHCD, local purchase costs government higher price in comparison to bulk purchases. Therefore, the aim is to reduce the incidences of local purchase by initiation and conclusion of bulk purchase process timely, utilization of alternative methods of procurement and by conducting risk purchases without splitting of procurement.

During audit of the MS DHQ Hospital Mianwali for the FY 2022-23, it was observed that management procured LP medicines in bulk quantities at retail rates with usual discounts despite the fact that items were of frequent use and amongst the bulk rate contract category. Resultantly, maximum LP medicine budget exhausted on fewer items, which could have been easily managed from bulk medicines supplies at minimum cost. This resulted in irregular purchase of medicine amounting to Rs 5.018 million. The detail is as under:

| Item                | Annual Purchase | Per Unit Price (Rs) | Amount (Rs in million) |
|---------------------|-----------------|---------------------|------------------------|
| Inj. Atropine       | 3,000           | 1,804               | 0.012                  |
| Inj. Adrenaline     | 4,000           | 04                  | 0.016                  |
| Inj. Avil           | 6,000           | 02                  | 0.012                  |
| IV Burets           | 5,000           | 207.6               | 1.004                  |
| Folley Catheter     | 8,000           | 200                 | 1.600                  |
| Inj. Dobutamine     | 4,000           | 412.3               | 1.649                  |
| Inj. Frusemide      | 20,000          | 7.7                 | 0.154                  |
| Inj. Linguicide 2%  | 3,000           | 18                  | 0.054                  |
| Inj. Cal Gluconate  | 4,000           | 08                  | 0.032                  |
| Inj. Daizepe        | 2,500           | 22                  | 0.055                  |
| Inj. Cefotaxime     | 4,000           | 61                  | 0.244                  |
| Inj. Dimenhydrinate | 25,000          | 7.2                 | 0.180                  |
| <b>Total</b>        |                 |                     | <b>5.0118</b>          |

Audit held that irregular purchase of medicines through LP was carried out due to poor financial controls.

The matter was reported to the PAO in November 2023. The department replied that medicines were demanded in bulk purchase but could not be procured due to certain technical reasons. Moreover, majority of mentioned drugs were lifesaving and were essential to maintain a certain stock readily available as and when needed. The reply was not

tenable as frequently used medicines were to be procured through bulk purchase to avoid consumption of more budget on less medicines due to higher rates of LP purchase.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed for regularization of the expenditure from competent forum.

Audit recommends fixing of responsibility of lapse against the officer(s) at fault besides regularization of the expenditure.

**Note:** The issue was already reported earlier in the Audit Report for the Audit Year 2019-20 vide para number 13.5.2.2.2 having financial impact of Rs 13.468 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 168]

#### **19.4.5 Irregular procurement from blacklisted firm - Rs 3.507 million**

As per order No. 95988-98/DHQ/MWI dated 25.04.2022 of DHQ hospital Mianwali under Rule 22 (1)(a,b,c) & (6) of PPR 2014, M/S Rehman & Sons were blacklisted from for the period from 25.04.2022 to 24.04.204.

During audit of MS THQ Hospital Piplan for the FY 2022-23, it was observed that management made purchase of dialysis medicines worth Rs 8.434 million from a blacklisted firm, M/S Rehman Sons. This resulted in irregular procurement from blacklisted firm Rs 8.434 million.

Audit held that procurements were made from blacklisted firm due to poor internal controls.

The matter was reported to the PAO in November 2023. The department replied that blacklisting of firm was only limited to DHQ Mianwali and not blacklisted on PPRA. The reply was not tenable as procurement was required to be made from non-blacklisted firms.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed for regularization. No further progress was reported till finalization of this report.

Audit recommends inquiry of the matter for fixing responsibility on the officer(s) at fault.

[PDP No.176 & 177]



## D) Value for money and service delivery issues

### 19.4.6 Overpayment to contractor on account of GST over approved rates - Rs 8.260 million

According to Clause 2.5.8 (iv) of the standard bidding documents of PPRA, the financial evaluation of a Bid will be on the basis of form of Price Schedules/Financial Bid to be decided by the procuring agency which must include clear cut instruction regarding item wise or package wise evaluation inclusive of prevailing taxes, duties, fees etc.

During audit of the DHQ Hospital Mianwali for the FY 2022-23, it was observed that management made payment of Rs 47.57 million to the suppliers of X-Ray films and medical gases. Audit noticed that the contractors charged 17% GST over and above the approved rates as per rate contract. The bidders never mentioned that rates were exclusive of GST or extra GST would be charged over quoted rates in their bids. This resulted in over payment to contractor Rs 8.260 million. Detail is as under:

| <b>Rs in million</b>                                   |  |   |                         |
|--|--|---|-------------------------|
| <b>Sr. No.</b>   | <b>Amount Paid<br/>(By adding GST)</b> | <b>Quoted Amount<br/>(GST already included)</b> | <b>GST<br/>Overpaid</b> |
| <b>X-Ray Films: M/S Fuji Films Pakistan (Pvt) Ltd.</b> |  |   |                         |
| 1  | 2.081                                  | 1.764   | 0.318                   |
| 2  | 3.819                                  | 3.236   | 0.583                   |
| 3  | 4.907                                  | 4.194   | 0.713                   |
| <b>Medical Oxygen Gas: M/S Makkah Ammonia Gases</b>    |  |   |                         |
| 4  | 1.719                                  | 1.469   | 0.250                   |
| 5  | 1.886                                  | 1.599   | 0.288                   |
| 6  | 2.270                                  | 1.940   | 0.330                   |
| 7  | 2.334                                  | 1.978   | 0.356                   |
| 8  | 2.736                                  | 2.319   | 0.417                   |
| 9  | 3.911                                  | 3.343   | 0.568                   |
| 10   | 3.919                                  | 3.321   | 0.598                   |
| 11   | 4.826                                  | 4.090   | 0.736                   |
| 12   | 8.495                                  | 7.261   | 1.234                   |
| 13   | 4.963                                  | 4.206   | 0.757                   |
| 14   | 4.058                                  | 3.439   | 0.619                   |
| 15   | 3.391                                  | 2.898   | 0.493                   |
| <b>Total</b>   | <b>55.315</b>                          | <b>47.057</b>                                   | <b>8.260</b>            |

Audit held that GST was charged over and above approved rates due to weak financial.

The matter was reported to the PAO in November 2023. The department replied that all firms quoted their rates exclusive of GST in their bids. Accordingly, the purchase committee approved rates considering the point of GST which was not included in the approved rates. Therefore, no additional GST was paid. The reply was not tenable because single bidders participated in case of X-Ray films and medical gases. Exclusive of GST was not mentioned on their bids anywhere and purchase committee notified the same as approved rates.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed for recovery of overpaid GST.

Audit recommends early recovery besides fixing of responsibility on the officer(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2018-19 vide para number 12.4.4.3 having financial impact of Rs 1.543 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 164]

#### 19.4.7 Non-recovery of hospital receipts - Rs 1.037 million

According to Rule 14 of PDA (Accounts) Rules, 2017, the collecting officer shall be responsible to collect receipt in in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.

During audit of DHQ Hospital Mianwali for the FY 2022-23, it was observed that the management did not recover parking fee of Rs 0.660 million from the contractors and did not deposit hospital fee of Rs 0.377 million in government treasury. This resulted in non-recovery of hospital receipts of Rs 1.037 million.

| <b>Rs in million</b> |                    |                |                           |
|----------------------|--------------------|----------------|---------------------------|
| <b>Sr. No.</b>       | <b>Description</b> | <b>Receipt</b> | <b>Remarks</b>            |
| 1                    | Parking fee        | 0.660          | Not recovered             |
|                      | MLC fee            | 0.310          | Not deposited in treasury |
| 2                    | Indoor fe          | 0.067          |                           |
| <b>Total</b>         |                    | <b>1.037</b>   |                           |

Audit held that government dues were not recovered / deposited due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that the contractor of parking was blacklisted and case for recovery was forwarded to ADCR Mianwali. Moreover, partial amount of indoor fee and full amount of 85% government share of hospital receipts had been deposited in the government treasury. The reply was not tenable because no documentary evidence was produced in support of reply.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed for complete recovery and probe in case of non-deposit of MLC fees.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 169 & 173]

#### **19.4.8 Non deduction of GST - Rs 1.464 million**

As per Sr. No. 81 of 8<sup>th</sup> Schedule of Sales Tax Act, 1990, amended in accordance with Finance Act 2022, the manufacturers and importers registered under the Drugs Act 1976 (XXXI of 1976) are liable to GST @ 1% for sale of drugs and medicines as discharge of final liability of GST without input tax credit.

During audit of CEO DHA Mianwali for the FY 2022-23, it was observed that management made payment for purchase of medicines amounting to Rs 146.412 million but neither GST invoices were provided by the contractors nor was deducted at source. This resulted in non-deduction of GST of Rs 1.464 million as detailed below:

| <b>Rs in million</b> |                              |                         |                     |                       |
|----------------------|------------------------------|-------------------------|---------------------|-----------------------|
| <b>Sr. No.</b>       | <b>Voucher Reference No.</b> | <b>Vendor</b>           | <b>Gross Amount</b> | <b>1 % GST Amount</b> |
| 1                    | 5100010022                   | Amson Vaccine & Pharama | 18.416              | 0.184                 |
| 2                    | 1900030496                   | Roech Pharmaceutical    | 15.393              | 0.154                 |
| 3                    | 5100006024                   | Ibel Healthcare         | 13.876              | 0.139                 |
| 4                    | 1900168333                   | Akram & Brother         | 10.782              | 0.108                 |
| 5                    | 5100007006                   | Unisa Pharmacuaetical   | 9.764               | 0.098                 |
| 6                    | 5100051017                   | Lisko Pakistan          | 8.022               | 0.080                 |
| 7                    | 5100135006                   | Glasxosmith Pakistan    | 7.796               | 0.078                 |
| 8                    | 5100103006                   | Hashir Surgical         | 7.702               | 0.077                 |
| 9                    | 5100135007                   | Fynk Pharmacuaetical    | 7.020               | 0.070                 |
| 10                   | 1900157902                   | Kohinoor Industries     | 6.933               | 0.069                 |
| 11                   | 1900039121                   | Unisa pharmacuaetical   | 5.544               | 0.055                 |

**Rs in million**

| <b>Sr. No.</b> | <b>Voucher Reference No.</b> | <b>Vendor</b>             | <b>Gross Amount</b> | <b>1 % GST Amount</b> |
|----------------|------------------------------|---------------------------|---------------------|-----------------------|
| 12             | 5100103003                   | Lisko Pakistan            | 5.531               | 0.055                 |
| 13             | 1900155746                   | Novo Nordisk (pvt)ltd.    | 5.479               | 0.055                 |
| 14             | 5100056008                   | Hakimsons Impex (pvt)ltd. | 5.252               | 0.053                 |
| 15             | 5100138004                   | Getz Pharma               | 5.086               | 0.051                 |
| 16             | 5100056007                   | Wilshire Laboratories     | 5.011               | 0.050                 |
| 17             | 5100108004                   | Bloom Pharma              | 3.255               | 0.033                 |
| 18             | 5100135008                   | Asian Contential          | 2.989               | 0.030                 |
| 19             | 1900155748                   | Bosch Pharma              | 2.561               | 0.026                 |
| <b>Total</b>   |                              |                           | <b>146.412</b>      | <b>1.465</b>          |

Audit held that GST was not deducted at source due to weak financial controls.

The mater was reported to the PAO in November 2023. The department replied that procurements were made from GST active firms which were responsible for submission of their GST. The procuring agency made payments as per claimed invoices. The reply was not tenable because neither GST invoices were submitted nor GST @ 1% was deducted.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed to produce evidence of deposit of GST by firms otherwise recover the same.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was already reported earlier in the Audit Report for the Audit Year 2017-18 vide para number 12.4.3.3 having financial impact of Rs 2.112 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 163]

## E) Others

### 19.4.9 Irregular clearance of pending liability - Rs 17.520 million

According to Rule 17.17(A) and 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in PFR Form-27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of the following formations of DHA Mianwali for the FY 2022-23, it was observed that management drew an amount of Rs 17.520 million pertaining to bills for the FY 2021-22 from current year's budget despite the fact that the post audit for that financial period was already concluded. Audit noticed that no such bills were reflected in any liability statement of the office prior to drawl of the bills and sanction of any higher authority was also not obtained. This resulted in irregular drawl of previous year's bills of Rs 17.520 million as detailed at **Annexure-AP**.

| Rs in million |                       |                             |               |
|---------------|-----------------------|-----------------------------|---------------|
| Sr. No.       | Name of Formation     | Nature of Expenditure       | Amount        |
| 1             | DHQ Hospital Mianwali | LP medicines, lab kits etc. | 13.199        |
| 2             | THQ Hospital, Piplan  | LP medicine bills           | 4.321         |
| <b>Total</b>  |                       |                             | <b>17.520</b> |

Audit held that irregular clearance of previous year's liability was carried out due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. The department replied that payment was made through extra pending liability budget after approval of competent authority. The reply was not tenable as no documentary evidence was provided in support of reply.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed for regularization. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2018-19 vide para number 12.4.3.6 having financial impact of Rs 5.294 million. Recurrence of same irregularity is a matter of serious concern.

#### 19.4.10 Non-imposition of penalty - Rs 10.920 million

According to Clause 25 of Operations Responsibilities (Section-C Scope of Services) of the contract agreement with M/s National Cleaning Services for provision of Janitorial Services, service provider shall pay its personnel not less than the minimum wage as per labor laws of Pakistan and other benefits mandated by the law. Moreover, as per Sr. No. 05 of Chapter Penalties, if any worker does not get paid minimum wage as per labor laws, Rs 5,000 per staff shall be imposed for that particular month.

During audit of following formations of DHA Mianwali for the FY 2022-23, it was observed that contractors did not pay minimum wage rates to the workers as per contract agreement. The management verified invoices without imposing penalty thereon. This resulted in non-imposition of penalty of Rs 10.920 million. The detail is as under:

| Sr. No.      | Formation    | Name of Contractor   | Period | No. of employees | Penalty       |
|--------------|--------------|----------------------|--------|------------------|---------------|
|              |              |                      | A      | B                | A*B*5,000     |
| 1            | DHQ Mianwali | M/S Babar & Umar     | 12     | 107              | 6.420         |
| 2            | THQ Piplan   | Super care Services  | 8      | 36               | 1.440         |
| 3            | THQ Kalabagh | Mustahliq Enterprise | 12     | 05               | 0.300         |
| 4            | THQ Isa Khel | M/S Babar & Umar     | 12     | 39               | 2.340         |
|              |              | Mustahliq Enterprise | 12     | 07               | 0.420         |
| <b>Total</b> |              |                      |        |                  | <b>10.920</b> |

Audit held that processing of invoices by the management without imposition of penalty was due to weak managerial controls.

The matter was reported to the PAO in November 2023. The department replied that the contract of Janitorial staff was made by PMU of P&SHC department and janitorial staff was receiving salary as per contract. The reply was not tenable as management did not impose penalties before forwarding cases for payment.

DAC in its meeting held on 28<sup>th</sup> December 2023 directed for recovery. No further progress was reported till finalization of this Report.

Audit recommends implementation of DAC's decision.

[Para No. 171, 183, 189, 196]

## CHAPTER 20

### DISTRICT HEALTH AUTHORITY SARGODHA

#### 20.1 Introduction

a) There are 33 formations in DHA Sargodha out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations was Rs 947.001 and Rs 1.064 million respectively out of which 38% expenditure and 40% receipt were audited.

#### Audit Profile of DHA Sargodha

| Rs in million |                        |                  |         |                     |                  |
|---------------|------------------------|------------------|---------|---------------------|------------------|
| Sr. No.       | Description            | Total Formations | Audited | Expenditure audited | Receipts audited |
| 1             | DHA Sargodha           | 33               | 04      | 359.860             | 0.424            |
| 2             | Assignment Acs/SDAs    | -                | -       | -                   | -                |
| 3             | Foreign Aided Projects | -                | -       | -                   | -                |

#### b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Sargodha was Rs 4,442.462 million and supplementary grant was Rs 1,505.228 million for the FY 2022-23. An amount of Rs 1,508.092 million was surrendered and final budget was Rs 4,439.598 million. Management incurred an expenditure of Rs 4,429.133 million resulting in saving of Rs 10.465 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

| Rs in million |                  |                  |                  |                  |                  |                         |
|---------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| Description   | Original Grant   | Supp. Grant      | Surrender        | Final Grant      | Exp.             | Excess (+) / Saving (-) |
| Salary        | 3485.595         | 1,065.821        | 1082.989         | 3,468.427        | 3467.567         | -0.86                   |
| Non-Salary    | 947.543          | 429.265          | 425.103          | 951.705          | 951.431          | -0.274                  |
| Development   | 9.324            | 10.142           | 0                | 19.466           | 10.135           | -9.331                  |
| <b>Total</b>  | <b>4,442.462</b> | <b>1,505.228</b> | <b>1,508.092</b> | <b>4,439.598</b> | <b>4,429.133</b> | <b>-10.465</b>          |

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

| <b>Rs in million</b>  |                    |                    |                                |                        |
|-----------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>Financial Year</b> | <b>Final Grant</b> | <b>Expenditure</b> | <b>Excess (+) / Saving (-)</b> | <b>% age of saving</b> |
| 2021-22               | 3,889.161          | 3,494.150          | -395.011                       | 10                     |
| 2022-23               | 4,439.598          | 4,429.133          | -10.465                        | 0.23                   |

**Source:** Appropriation accounts for the FY 2021-22 and 2022-23

There was 14% increase in budget allocation and 27% increase in expenditure incurred during FY 2022-23 as compared to FY 2021-22. There was saving of Rs 395.011 million during FY 2022-23 which is 0.23% of budget.

### c) **Sectoral Analysis**

#### i. **Analysis of Targets and Achievements**

There are ten (10) qualitative indicators set by P&SHC department for DHA Sargodha for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

| <b>Sr. No.</b> | <b>Key Indicators</b>                       | <b>Targets</b> | <b>Achievements</b> |
|----------------|---|----------------|---------------------|
| 1              | OPD   | 3,236,857      | 3,236,857           |
| 2              | Indoor                                      | 111,962        | 111,962             |
| 3              | Surgical cases                              | 53,016         | 53,016              |
| 4              | Cardiac coronary Unit                       | 43,860         | 43,860              |
| 5              | Diagnostic Services (Laboratory, Radiology) | 1,090,045      | 1,090,045           |
| 6              | Family Planning Activities                  | 83,999         | 83,999              |
| 7              | Paeds                                       | 193,670        | 193,670             |
| 8              | Surgery                                     | 18,200         | 18,200              |
| 9              | TB Chest Treatment                          | 66,506         | 66,506              |
| 10             | Free Medicine Availability                  | -              | -                   |

**Source:** DHIS dashboard of DHA Sargodha

#### ii. **Service Delivery Issues**

Analysis of the achievements mentioned in the above table shows that DHA Sargodha achieved 100% targets during FY 2022-23.



## 20.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 124.118 million were raised in this report during current audit of DHA Sargodha. This amount also includes recoveries of Rs 3.968 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

### Overview of Audit Observations

|              |  | Rs in million                         |
|--------------|--|---------------------------------------|
| Sr. No.      | Classification                               | Amount placed under audit observation |
| 1            | Non-production of record                     | -                                     |
| 2            | Fraud, embezzlement, and misappropriation    | -                                     |
| <b>3</b>     | <b>Irregularities:</b>                       |                                       |
| A            | HR/Employees related irregularities          | 4.168                                 |
| B            | Procurement related irregularities           | 12.744                                |
| C            | Management of accounts with commercial banks | -                                     |
| 4            | Value for money and service delivery issues  |                                       |
| 5            | Others                                       | 107.206                               |
| <b>Total</b> |  | <b>124.118</b>                        |

## 20.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. However, PAC meeting to discuss these Audit Reports is yet to be convened.

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 1       | 2017-18    | 23           | Not convened           |
| 2       | 2018-19    | 17           |                        |
| 3       | 2019-20    | 21           |                        |
| 4       | 2020-21    | 11           |                        |
| 5       | 2021-22    | 04           |                        |
| 6       | 2022-23    | 09           |                        |

## 20.4 AUDIT PARAS

### A) Human Resource / Employees related irregularities

#### 20.4.1 Irregular payment of NPA - Rs 1.335 million

According to Letter No. FD.SR-1/6-4/2019 dated 05.04.2021 of the clarification issued by the Finance Department, Government of the Punjab (NPA) is not admissible to doctors serving on administrative posts. As per clarification No. 90/PR-C/NPA/2022-23/CD 2547 dated 23-2-23 taken by AG office, CEO DHA is not entitled to NPA being an Administration post. Further, according to Order No SO (N.D)2-26/2004(P.II) of the Health Department, Government of the Punjab, the NPA w.e.f 1.1.2007 is admissible only to those doctors who do not opt for private practice.

During audit of CEO DHA Sargodha for the FY 2022-23, it was observed that management paid NPA to officers working on administrative posts without any justification. Audit further noticed that NPA was paid to doctors doing private practice as evident from the boards/ panaflex of private clinics. Detail is as under:

| Sr. No.   | Name of Employee & Designation              | Months                 | Rate (Rs) | Amount (Millions) |
|---|---|------------------------|-----------|-------------------|
|   |   | A                      | B         | A*B               |
| <b>CEO DHA Sargodha – NPA to officers working on administrative posts</b> |   |                        |           |                   |
| 1   | Dr. Sohail Asghar, CEO                      | 2                      |           | 0.058             |
| 2   | Dr. Khaliq dad, CEO                         | 6                      |           | 0.137             |
| 3   | Dr. Mushtaq Bashi, CEO                      | 4                      |           | 0.138             |
| <b>THQ Hospital Shahpur – NPA to doctors doing private practice</b>       |   |                        |           |                   |
| 4   | Dr. Hamood-ur-Rehman<br>Orthopedic Surgeon  | 15 months<br>& 12 days |           | 0.351             |
| 5   | Dr. Bilal Shafique<br>MO                    | 6 months<br>& 14 days  |           | 0.147             |
| 6   | Dr. Shah Hassan Waseem<br>MO                | 19 months<br>& 6 days  |           | 0.437             |
| 7   | Dr. Shahid Mahmood Dogar- Eye<br>specialist | 02 months<br>& 10 days |           | 0.067             |
| <b>Total</b>  |   |                        |           | <b>1.335</b>      |

Audit held that irregular payment of NPA without entitlement was due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that any person having MBBS or equivalent qualification and not doing private practice was eligible for NPA.

Moreover, the doctors were not doing private practice. The reply was not tenable as NPA was not admissible to doctors working on administrative posts and doing private practice.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to seek clarification from Finance Department and probe the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 80 & 111]

#### **20.4.2 Unauthorized payment of inadmissible allowances - Rs 2.833 million**

According to Rule 1.15(a) of Punjab Traveling Allowance Rules, no conveyance allowance is admissible during leave. Further, according to circular Letter No. FD-SR-1-9-4/86(P) (PR) dated 04.12.2012 & FD-SR-1-9-6 (P) (PR) dated 24.05.2012 of Finance Department, the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of CA and HRA. As per letter No. PMU/PHSRP/G-I-06/61/760 dated 16<sup>th</sup> March, 2007 of the P&SHC department, Government of the Punjab, the PHSRP allowance is admissible only when the paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. According to Clause-6 of the Pay Revision Rules 1972, annual increment in national pay scale shall fall due on 1<sup>st</sup> of December following the completion of at least six months service at a stage in the scale.

During audit of following formations of DHA Sargodha for the FY 2022-23, it was observed that payment of Rs 2.833 million on account of different inadmissible allowances and annual increments was made to the officers / officials in violation of the rules *ibid*. This resulted in overpayment of Rs 2.833 million.

| <b>Rs in million</b>        |   |               |
|-----------------------------|---|---------------|
| <b>Sr. No.</b>              | <b>Description</b>                      | <b>Amount</b> |
| <b>THQ Hospital Bhalwal</b> |   |               |
| 1                           | Non-deduction of CA during leave        | 0.190         |
| 2                           | Overpayment of annual increment         | 0.150         |
| 3                           | Non-deduction of 5% maintenance charges | 0.085         |
| 4                           | Non-deduction of HSRA at THQ level      | 0.014         |
| <b>THQ Hospital Shahpur</b> |   |               |

| <b>Rs in million</b>      |  |               |
|---------------------------|--|---------------|
| <b>Sr. No.</b>            | <b>Description</b>   | <b>Amount</b> |
| 5                         | Non-deduction of CA during leave                                       | 0.345         |
| 6                         | Payment of salaries without performing duties                          | 0.611         |
| 7                         | Non-deduction of HRA & CA having government residences within premises | 0.191         |
| 8                         | Overpayment of annual increment  | 0.174         |
| <b>THQ Hospital 90/SB</b> |  |               |
| 9                         | Non-deduction of CA during leave                                       | 0.258         |
| 10                        | Non-deduction of HRA & CA having government residences within premises | 0.502         |
| 11                        | Overpayment of annual increment  | 0.141         |
| 12                        | Non-deduction of HSRA at THQ level                                     | 0.172         |
| <b>Total</b>              |  | <b>2.833</b>  |

Audit held that unauthorized payment of inadmissible allowances was made due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that recovery up to Rs 1.00 million had been affected and change form of recovery of remaining amount of Rs 2.833 million had been submitted to DAO.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed the department to recover the overpayment at the earliest. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

**Note:** The issue was also reported earlier in the Audit Reports for the Audit Year 2022-23, 2021-22 & 2020-21 vide para number 20.4.1, 20.4.3, 5.4.1.1.1 & 18.4.2.1.1 having financial impact of Rs 7.772 million, Rs 1.608 million, Rs 7.295 million & Rs 4.039 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 91, 96, 98, 102, 105, 107, 112, 113, 118, 121, 124 & 128]

## **B) Procurement related irregularities**

### **20.4.3 Irregular expenditure in violation of PPR 2014 - Rs 7.548 million**

According to Rule 36A of PPR 2014, in any procurement, one person may submit one bid and if one person submits more than one bids, the procuring agency shall reject all such bids. If a consortium of persons has submitted a bid in any procurement, it shall be construed that each member of the consortium submitted the bid.

During audit of CEO DHA Sargodha for the FY 2022-23, it was observed that management made purchases of Rs 7.548 million through quotations from two specific firms. Audit noticed that each of these two firms operated as a consortium as each time these firms were awarded supplies, other two competitive firms were amongst their sister firms. Management manipulated the whole purchase process to give undue financial benefit to particular firms. Furthermore, deposit of sales tax of these firms also could not be verified. This resulted in irregular and non-transparent purchases Rs 7.548 million as detailed at **Annexure-AQ**.

Audit held that procurements were made from particular firms due to weak internal and financial controls.

The matter was reported to the PAO in November 2023. Department replied that budget was released quarterly hence urgent purchases were made through quotations in accordance with PPR 2014. The reply was not tenable because in all mentioned cases competitive firms were amongst sister firms.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed for regularization. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure from competent authority besides fixing of responsibility lapse on person (s).

[PDP No. 81 & 88]

### **20.4.4 Doubtful expenditure on account of stationery items - Rs 5.196 million**

According to Rule 2.31(a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations. According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly the

he will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

During audit of CEO DHA Sargodha for the FY 2022-23, it was observed that an expenditure of Rs 5.196 million was carried out on the purchase of stationery items as mentioned at **Annexure-AR**. Audit noticed that in most of the cases quotations were without date and diary number or stamp. Moreover, stock register showed whole consumption at once including absence of usage of huge quantity of 1,909 paper reams during the year. This resulted in doubtful expenditure on stationery items worth Rs 5.196 million.

Audit held that doubtful expenditure was made on purchase of stationery items due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that items were purchased on urgent basis and due to non-availability of funds, purchases were made on credit and in some cases payment was not made even after a year. The reply was not tenable because no consumption record was provided to audit in support of reply.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed a probe in the matter from DGHS Lahore. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision.

[PDP No. 86]

## **C) Others**

### **20.4.5 Non-utilization of tied grants - Rs 104.475 million**

According to Rules 5(i) & Rule 6(f) of PDA (Budget) Rules, 2017, the head of offices will be responsible for ensuring that the funds allotted shall be spent on the activities for which they were provided. The budget and accounts officer shall be responsible to monitor expenditure and ensure utilization of funds as approved by the District Authority.

During audit of CEO DHA Sargodha for the FY 2022-23, it was observed that a sum of Rs 104.475 million was received as tied grants from Finance Department, Government of the Punjab as mentioned below, however, these funds were not utilized for their intended purpose i.e. Financial Assistance, Leave encashment and COVID vaccination. This resulted in unauthorized use of tied grants of Rs 104.475 million.

Audit held that unauthorized usage of tied grants was due to weak financial controls.

The matter was reported to the PAO in November 2023. The department replied that tied grants amounting to Rs 131.842 million (Leave Encashment Rs 40.732 million, Financial Assistance Rs.12.334 million, COVID-19 Red-III Rs 28.451 & Red IV Rs 23.058 million and RHC Farooqa Rs 27.267 million) were credited in Account-VI whereas no expenditure was made in FY 2022-23. The reply was not tenable as not supported with record. Moreover, closing balance of DHA was less than half of tied grants mentioned balance which clearly indicates that amount of tied grants utilized for other purposes.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed for utilization of tied grants on the purposes actually allocated. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest besides fixing of responsibility of laps on person (s) at fault.

[PDP No. 90]

### **20.4.6 Doubtful expenditure on POL - Rs 2.731 million**

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud, misappropriation and shall be liable to make good that loss.

During audit of CEO DHA Sargodha for FY 2022-23, it was observed that an expenditure of Rs 2.731 million was incurred on POL for

official vehicles. It was noticed that log books were properly closed at the end of each month and duly signed but these log books totally denied the usage of POL. This resulted in doubtful expenditure on purchase of POL.

Audit held that doubtful expenditure on POL was incurred due to weak internal controls.

The matter was reported to the PAO in November 2023. The department replied that concerned drivers had drawn POL but the slips were not recorded in the logbook due to lack of oversight and stated that logbooks would be submitted after correction.

DAC in its meeting held on 20<sup>th</sup> December 2023 directed to probe in the matter from DGHS Punjab, Lahore. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No.76]

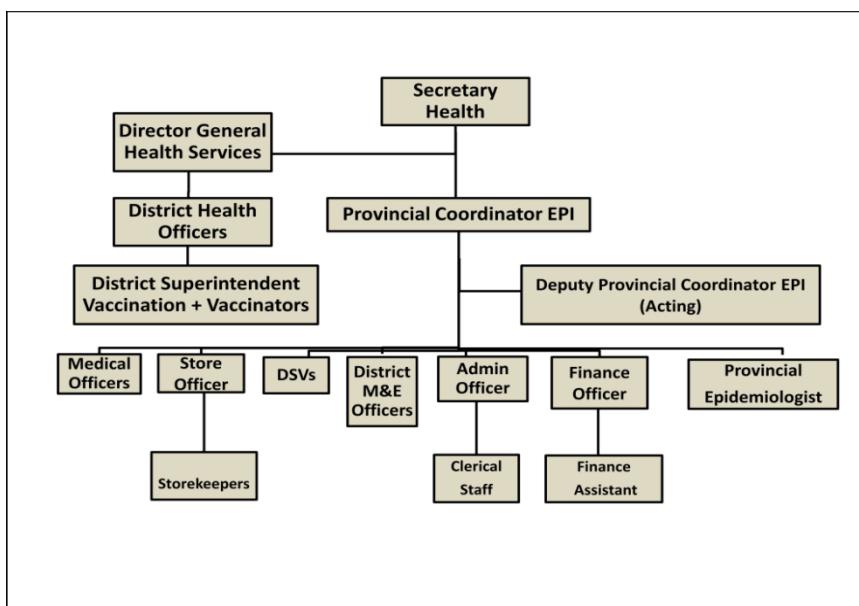


## CHAPTER 21

### Thematic Audit of Expanded Programme on Immunization

#### 21.1 Introduction

Expanded Programme on Immunization (EPI) in DHA Gujrat was selected as the thematic audit of for the Audit Year 2023-24. The prime activity of EPI was to vaccinate children below the age of two years against communicable diseases i.e. Poliomyelitis, Tuberculosis, Diphtheria, Pertussis, Measles, Neonatal Tetanus, Hepatitis-B, Meningitis, Pneumonia as well as ante natal vaccination against Tetanus. Organizational structure of the programme is illustrated below:



#### 21.2 Background

The EPI was launched in Pakistan during 1978 to immune children against communicable diseases e.g. Tuberculosis, Poliomyelitis, Diphtheria, Pertussis, Tetanus and Measles. Later on, with the support of development partners, a number of new vaccines i.e. Hepatitis-B, Hemophilus Influenza (type-B), Meningitis and Pneumococcal Vaccine (PCV), Inactivated Polio Vaccine (IPV) and Rotavirus Vaccine (Rota) were introduced during 2002, 2009, 2012, 2015 and 2017, respectively.

EPI also aimed at protecting mothers and newborns against Tetanus. Immunizing children may avert childhood morbidity and mortality up to 17% in Pakistan, contributing towards achieving Sustainable Development Goal-3 (SDG). The national immunization

programme has contributed significantly towards decreasing childhood morbidity and mortality. A child needed only five visits during the first year and one visit during the second year of his/her life to complete the vaccination schedule.

### **21.3 Establishing the Audit Theme**

The audit theme was established on the basis of recurring nature of observations emerging from the previous years' Audit Reports and its importance for achieving SDGs.

#### **21.3.1 Reasons of selection**

The Government of Pakistan is bound to fulfill international commitments under SDGs regarding improvement of health outcomes amongst women and children under the age of two years. P&SHC department, Government of the Punjab devised Punjab Health Sector Strategy for the achievement of SDG-3 i.e. to ensure healthy lives and promote well-being for all of all ages under Target No. 3.3-Fight Communicable Diseases.

The audit theme was selected to review whether the immunization services provided by P&SHC department in DHA Gujrat were managed effectively and efficiently with regard to the resources allocated for these activities and to evaluate the level of preparedness.

The approach of audit was to examine the effectiveness of different government interventions both in rural and urban areas lying under jurisdiction of DHA Gujrat.

#### **21.3.2 Purpose / Objective**

The major objectives of thematic audit were:

- i. whether the immunization services provided by P&SHC department in DHA Gujrat were managed effectively and efficiently with regard to the resources allocated for this purpose;
- ii. whether the management structure of the programme was efficient and effective;
- iii. whether the programme adhered to applicable laws, rules, regulations and procedures, and
- iv. whether the procurements were made in an economical manner?

### 21.3.3 Scope

Scope of the thematic audit was confined to District Gujrat where EPI was implemented under the supervision of P&SHC department Government of the Punjab. The working of the programme was evaluated by analyzing data of three years i.e. from 2020-21 to 2022-23. The thematic audit covered planning, financing and execution aspects of the programme.

### 21.4 Legal framework governing the theme

EPI is governed under National Immunization Policy (NIP) 2022 and PC-I of the programme. The programme is coordinated at national level via Federal Directorate of Immunization (FDI), Ministry of National Health Services, Regulation and Coordination Islamabad. Evidence of effectiveness of vaccination was gathered as per recommendations of National Immunization Technical Advisory Group. At provincial level, the programme was managed by P&SHC department, Government of the Punjab.

#### 21.4.1 Stakeholders, governmental organizations identified as directly/ indirectly involved

| Sr. No.                         | Institutions   | Role in EPI                               |
|---------------------------------|--|---|
| <b>A. Government Agencies</b>   |  |   |
| 1                               | Federal and Provincial Governments   | Policy Design and Monitoring              |
| 2                               | Pakistan Polio Eradication Initiative  | Service Delivery                          |
| <b>B. Donors</b>                |  |   |
| 1                               | World Bank   | Service Delivery and Technical support    |
| 2                               | Gavi- Global Alliance for vaccination and Immunization                                   | Service Delivery and Technical support    |
| 3                               | Bill and Melinda Gates Foundation  | Service Delivery and Technical Assistance |
| 4                               | Jica-Japan International Cooperation Agency  | Service Delivery and Technical Assistance |
| 5                               | USAID  | Technical support                         |
| <b>C. Implementing Partners</b> |  |   |
| 1                               | Unicef- United Nations International Children's Emergency Fund                           | ACSM and Supply Chain                     |
| 2                               | World Health Organization (WHO)  | Research, Technical and Service delivery  |
| 3                               | Jhpiego-Johns Hopkins Programme for International Education in Gynecology and Obstetrics | Service Delivery and Technical Assistance |

| <b>Sr. No.</b> | <b>Institutions</b>   | <b>Role in EPI</b>                     |
|----------------|---|--|
| 4              | Civil Society Human and Institutional Development Programme | Research support and CSO Engagement    |
| 5              | Global-Precision Health Consultants                         | Service Delivery and Technical support |
| 6              | John Snow Incorporated                                      | Technical Support                      |
| 7              | Interactive Research and Development                        | Technical and delivery Support         |
| 8              | Zenysis Technologies,                                       | Technical Support for Data systems     |

## **21.5 Risk Areas**

- i. inadequate skills and shortage of vaccinators;
- ii. lack of female vaccinators for outreach to women;
- iii. lack of formal and regular training programme for vaccinators and management cadres;
- iv. wastage of vaccines;
- v. non-monitoring of impact of immunization coverage through third party validation;
- vi. lack of public awareness of seriousness of the target diseases;
- vii. improper maintenance of immunization record, and
- viii. non-integration of medical records with immunization management information systems.

## **21.6 Role of important organization**

Ministry of National Health Services Regulations & Coordination, FDI, P&SHC department Government of the Punjab and DHA Gujrat are striving to improve the health delivery standards for immunization services by providing technical and logistical support. The outreach vaccinators and vaccination centers established at BHUs, RHCs, THQ and DHQ hospitals play a critical role in provision of immunization services.

### **21.6.1 Ministry of National Health Services Regulations & Coordination and FDI are responsible:**

- i. to ensure ownership and accountability at the federal, provincial/ areas and district management levels;
- ii. for effective donor coordination and reporting, partnership building, proposal development after due consultation with provinces and federating areas;

- iii. to forecast and procure the required vaccine quantities, besides estimated “Buffer Stocks” of vaccines, syringes, supply chain equipment and allied equipment required for smooth functioning of the EPI programme and to prevent and avert any outbreak of the vaccine preventable disease;
- iv. to train the adequate number of required staffs. The EPI will also train the staff of private sector where required;
- v. to implement NIP 2022 and procedures in the letter and spirit;
- vi. to periodically conduct surveillance and monitoring activities, and
- vii. to conduct regular research and evaluation studies and activities.

**21.6.2 P&SHC Department Government of Punjab and DHA Gujrat are responsible:**

- i. to ensure timely availability of vaccines, syringes and allied equipment required for smooth functioning of EPI programme and to prevent and avert any outbreak of the vaccine preventable diseases;
- ii. to recruit and train the adequate number of required staff including staff from private health care providers where required;
- iii. to develop annual plans in line with Multi Year Plan (MYP) and implement as per EPI policy, and
- iv. to periodically conduct surveillance and monitoring activities.

**21.7 Organization Financials**

All EPI vaccines were procured at federal level on behalf of provinces as pool procurement system and further distributed to the provincial levels according to share of the provinces. Procurement of vaccines was carried out on annual basis. The annual requirement was estimated through a forecasting process in consultation with provinces based on the target population for each vaccine, available balances, estimated coverage target, number of doses administered per target and wastage multiplying factor.

At district level funds were allocated only for salary component of regular establishment, office contingencies and POL of vaccinators. The funds transferred were placed in A/C-VI of DHA Gujrat. Funds allocated for capital expenditure or revenue component of development grants were kept at provincial level. The detail of budget and expenditure allocated for

EPI programme of District Gujrat for the last three financial years is given below:

**Rs in million**

| Financial Year | Budget        |               |                | Expenditure   |               |                |
|----------------|---------------|---------------|----------------|---------------|---------------|----------------|
|                | Salary        | Non-salary    | Total          | Salary        | Non-salary    | Total          |
| 2020-21        | 20.654        | 5.920         | 26.574         | 19.354        | 5.130         | 24.484         |
| 2021-22        | 21.853        | 6.100         | 27.953         | 21.808        | 5.863         | 27.671         |
| 2022-23        | 50.103        | 8.820         | 58.923         | 50.059        | 8.564         | 58.623         |
| <b>Total</b>   | <b>92.610</b> | <b>20.840</b> | <b>113.450</b> | <b>91.221</b> | <b>19.557</b> | <b>110.778</b> |

## **21.8 Field Audit Activity**

### **21.8.1 Methodology**

Thematic audit was carried out against predefined objectives of the programme and framework of financial governance provided in the PC-I and other relevant strategies and policies of the government which were formulated to govern the programme. Audit activity comprised of data collection regarding theme and study of relevant reports/literature. Critical analysis regarding optimal utilization of human and financial resources of the programme was also carried out in accordance with programme activities provided in the PC-I. Examination of record and programme activities was also carried out in accordance with the applicable laws and rules. The audit was conducted in accordance with ISSAIs.

## **21.9 Audit Analysis**

### **21.9.1 Review of Internal Controls**

Effectiveness of internal controls was assessed on test check basis. Following issues of potential significance were observed regarding weaknesses of internal controls in EPI programme, DHA Gujrat:

- i. mechanism was not defined to locate the newborn child from record of pregnant women maintained by Lady Health Workers (LHWs);
- ii. two different sets of data were available for EPI; one manual daily register of vaccination and other on Electronic Medical Record (EMR) Application, maintained online by vaccinators. Difference of figures in both sets of data was observed for similar activities under EPI;
- iii. EPI, DHA Gujrat was facing shortage of trained HR i.e. District Superintendent Vaccination (DSV), Assistant Superintendent Vaccination (ASV), vaccinators and LHWs;

- iv. defective maintenance of stock of vaccines at BHU level;
- v. non-maintenance of record of wastage and disposal of vaccines, empty vials and used syringes;
- vi. private hospitals were not involved in immunization process, and
- vii. Minimum Service Delivery Standards were not implemented and monitored.

### 21.9.2 Critical Review

The performance of EPI is often questioned as the immunization rate has been chronically low. Audit explored the programme’s insights about its structural and implementation arrangements within the larger governance system and ensuing challenges as well as opportunities.

Socio-political issues from the national and global environment also impact this system. The interplay of these factors, while posing challenges to effective implementation of routine immunization, also brings opportunities for improvement. Collective effort from local, national and global stakeholders is required for improving the immunization status of Pakistani children, global health security and the SDGs.

To further improve immunization coverage in Pakistan, concrete efforts are needed to maximize the coverage in underperforming districts by increasing focus on supervision, monitoring and evaluation and considering performance-based incentives. Efforts and resources are required to strengthen capacity of district based EPI team to deliver better services to targeted children. It is also recommended to develop district specific strategies that are better aligned with the local norms, by exploring partnerships with the private sector.

The audit collected the data from CEO and DHO offices Gujrat with focus on sub theme “to increase the equitable coverage of services for immunization against Vaccine Preventable Diseases (VPD), including poliomyelitis, for children between 0 and 23 months in Pakistan”. Audit reviewed the facilities and HR with following strengths, weaknesses, opportunities and challenges analysis as given below:

|          |   |
|----------|---|
| Strength | <ul style="list-style-type: none"> <li>• Availability of sufficient quantity of vaccines and syringes.</li> <li>• Free vaccination facility for all</li> <li>• Fixed vaccination centers at all Union Councils (UC) level in BHUs and 20 to 25 outreach kit stations in every UC</li> </ul> |
| Weakness | <ul style="list-style-type: none"> <li>• Shortage of vaccinators and trained staff due to vacant posts</li> <li>• Vacant seats of DSV and ASVs</li> </ul>   |

|               |   |
|---------------|---|
|               | <ul style="list-style-type: none"> <li>• Shortage of LHWs due to dying cadre of LHWs post</li> <li>• Low speed internet to run EMR application</li> </ul>   |
| Opportunities | <ul style="list-style-type: none"> <li>• Running of awareness campaign through free social media</li> <li>• Involvement of general public / notable persons for the issue</li> <li>• Develop district specific strategies that are better aligned with the local norms</li> <li>• Integrate the EMR application with NADRA through CNIC number to locate new born registered child</li> </ul> |
| Challenges    | <ul style="list-style-type: none"> <li>• Refusal from vaccination</li> <li>• Lack of accurate population data</li> <li>• Misconceptions of public about vaccines</li> <li>• To sensitize the general public regarding surveillance and eradication of polio</li> </ul>  |



## **21.10 Significant Audit Observations**

### **A) Human Resource/Administrative Issues**

#### **21.10.1 Shortage of field staff for immunization**

According to Sr. No. 3.3.2.2 of NIP 2022, Provincial and District Health department shall recruit and train the adequate number of required staff including those from private health care providers where required. Further, according to Sr. No. 4.10.2 of ibid Policy, at least two vaccinators/skilled immunization staff (one for fixed site and one for outreach) to be deployed in every union council irrespective of population, catchment area or target. However, vaccinator/skilled immunization staff can be increased per union council based on two criteria - population and/or geographical distance and terrain.

During thematic audit of EPI programme DHA Gujrat for the FYs 2020-23, it was observed that there was shortage of immunization field staff / vaccinators in District Gujrat as detailed below:

- i. 26 seats of vaccinators were vacant and temporary arrangements were made through daily wagers and other staff including CDC supervisor, sanitary inspectors and sanitary patrols;
- ii. one vaccinator was posted in each UC without backup in case of any emergency;
- iii. posts of one DSV and five ASVs were vacant and vaccinators were working against these positions in addition to their normal duties;
- iv. there was acute shortage of LHWs at UC level that negated their role as awareness creators of immunization programme amongst the general public, and
- v. there was acute shortage of female vaccinators to administer Tetanus injections to the women folk.

Audit held that posts of vaccinators were lying vacant due to inefficient administrative controls.

Audit recommends for appointment of new vaccinators.

#### **21.10.2 Lack of training of immunization staff**

According to Sr. No. 5.1.2 of NIP 2022, all the staff involved in immunization will be given regular in-service training and other capacity building opportunities related to injection safety, vaccine handling and storage, surveillance, waste management, monitoring and evaluation.

Furthermore, Sr. No. 5.1.3 provides mechanism for reward and accountability vis-a-vis high and low performance of EPI staff.

During thematic audit of EPI programme DHA Gujrat for the FYs 2020-23, it was observed that training and capacity building activities of vaccination staff were not arranged. According to comprehensive MYP 2014-18, it was recommended to:

- i. enhance the availability of qualified human resources for the immunization programme;
- ii. increase the number of Skilled Immunization Staff (SIS) by mobilizing (or focusing on) vaccinators;
- iii. integration of available qualified health professionals with delivery of immunization services;
- iv. promote effectiveness of training of EPI medical and managerial staff with special emphasis on immunization monitoring checklist, and
- v. boost motivation of key staff of the immunization programme.

Audit held that lack of training to various immunization staff resulted into poor administration of immunization to mother and child was due to lose administrative initiatives.

Audit recommends to arrange training for capacity building of staff.

### **21.10.3 Loss due to usage of large open vials of vaccines**

According to Sr. No. 04 of NIP 2022, the current country decision, allowed open vial wastage of EPI routine vaccines at different percentages.

During thematic audit of EPI programme DHA Gujrat for the FYs 2020-23, it was observed that open vial wastage ratio of vaccines was very high, like BCG vaccine vial was 20 doses and allowed wastage was 50%. It was further observed that in many cases wastage was 90% due to non-availability of patients. If the doses of vials were to be reduced up to 05 doses like in many vaccines, the wastage could be decreased by up to 40% to 90%. Usage of 20 & 10 doses vials of vaccines caused huge loss as detailed at **Annexure-AS**.

Audit held that due to weak managerial controls government had to suffer huge loss by allowing large doses of open vials of vaccines.

Audit recommends using low dose vials of vaccines to reduce the wastage.

#### **21.10.4 Non-conducting of third party immunization coverage survey**

According to Sr. No. 2.1.4.4 of NIP 2022, the EPI shall conduct periodic immunization coverage survey through a third party on regular basis documenting impact of the immunization programme ensuring quality of data and reporting.

During thematic audit of EPI programme DHA Gujrat for the FYs 2020-23, it was observed that third party survey on immunization coverage was not ensured by either FDI or by district/provincial authorities. In the absence of third party survey performance of the project, quality of data and authenticity of reports on EMR application cannot be authenticated. This resulted in unauthentic / unverified reporting on EPI programme.

Audit held that third party immunization coverage survey of EPI was not conducted due to weak managerial controls.

Audit recommends to conduct the third party survey of immunization programme.

## **B) Service Delivery Issues**

### **21.10.5 Defective maintenance of record of vaccines issuance and disposal**

According to Sr. No. 4.12.1 of NIP 2022, the EPI waste management policy is guided by the Environmental Protection Act 1997. The Health Waste Management Rules 2005 have mandated the source segregation of EPI waste (vials, syringes, etc.) to handle recovery, reuse and recycle.

During thematic audit of EPI programme DHA Gujrat for the FYs 2020-23, it was observed that record of issuance of vaccines and disposal of waste material was not maintained properly by the field staff. Similarly, stock register and issuance of vaccine for fixed site and out-reach was also not maintained separately at BHUs. Furthermore, audit observed that FDI provided three different colors of registers to record disposal of different types of items, like empty vials, used syringes and other items etc. but there was no record maintained in prescribed registers. This resulted in defective maintenance of record of vaccine issuance and disposal.

Audit held that prescribed record of vaccines issuance and disposal was not maintained properly due to weak internal controls.

Audit recommends maintenance of record and prescribed register as per policy guidelines.

### **21.10.6 Non-inclusion of EPI awareness in curriculum**

According to Sr. 15(iii) of PC-1 2015-16 to 2019-20 of EPI, awareness of immunization and its importance to improve child health outcomes will be added as a component of the standard school curriculum. Furthermore, according Sr. 4.5.1 of NIP 2022, all public and private sector schools shall be eligible for vaccination campaigns against VPDs. The schools will be bound to share vaccination data of the enrolled children.

During thematic audit of EPI programme DHA Gujrat for the FYs 2020-23, it was observed that EPI programme awareness was not made part of curriculum. Similarly, there was no record of immunization at schools level and no coordination mechanism was framed between schools and health department contrary to the guidelines.

This resulted in non-inclusion of EPI awareness in curriculum due to weak managerial controls.

Audit recommends implementation of policy guidelines regarding awareness through schools.

### **21.10.7 Non-maintenance of fully immunized child record**

According to Sr. No.1.4 of NIP 2022, a Fully Immunized Child (FIC) is defined as a child who has received at least: BCG dose at birth, three doses of polio and two doses of IPV, three doses of Penta, three doses of PCV, two doses of Rota, and one dose of measles and rubella vaccines before 12 months of age.

During thematic audit of EPI programme DHA Gujrat for the FYs 2020-23, it was observed that there was no record of fully immunized status of a child on EMR application. Similarly, there were multiple entries of one child on EMR application. This resulted in unauthentic record of vaccination on EMR application. Few samples of multiple entries of a child are given at **Annexure-AT**.

Audit held that record of FIC was not maintained due to weak internal controls.

Audit recommends maintenance of FIC data.

### **21.10.8 Improper maintenance of record of child immunization**

According to Sr. No. 2.1.1.1 of NIP 2022, all public health facilities and selected private health facilities with a gradual uptake with the EPI counterparts shall maintain a uniform prescribed vaccination register, both as paper and electronic record for the target population in the catchment area of the health facility, and if feasible, will link immunization registration to birth registration processes.

During thematic audit of EPI Programme DHA Gujrat for the FYs 2020-23, it was observed that vaccinators were required to maintain vaccination record on daily register as well as online EMR Application. Audit team found following shortcomings in record:

- i. detail of all doses of vaccination was not updated on EMR Application. In most of the cases only two or three entries of vaccination were recorded;
- ii. unique registered number of child was not linked with CNIC number of parents causing dual entries of same child;
- iii. historical record of immunization of the child could not be traced, and
- iv. manual record of vaccination was not tallied with EMR application record causing big anomalies in vaccinated children data.

This resulted in improper maintenance of record of child immunization.

Audit held that improper maintenance of record of child immunization was due to poor managerial controls.

Audit recommends proper maintenance of record of vaccination of children.

## **C) Implementation Issues**

### **21.10.9 Non-integration of EMR application with National Immunization Management System**

According to Sr. No.7.3 of NIP 2022, the HMIS to be integrated with the National Immunization Management System (NIMS) of NADRA, provincial vaccine management system and epidemic intelligence systems.

During thematic audit of EPI Programme DHA Gujrat for the FYs 2020-23, it was observed that EMR application was not integrated with NIMS of NADRA. As such, complete vaccination record and FIC status could not be checked through CNIC or any unique number.

Audit held that EMR was not integrated with NIMS due to poor managerial controls.

Audit recommends to integrate EMR with NIMS.

### **21.10.10 Non-implementation of SMS alerts for next dose of vaccination**

According to Sr. No. 7.4 NIP 2022, the eHealth would generate messages through Short Messaging Service (SMS) to the target population to address due defaulter and zero dose. The parents/caregivers will receive regular reminders for next vaccine dose and guidance about vaccines and immunization benefits.

During thematic audit of EPI Programme DHA Gujrat for the FYs 2020-23, it was observed that no reminders or messages were communicated for next dose of vaccination or visit of vaccinator at particular station. This resulted in missing of due date and delay in vaccination.

Audit held that system of reminders or messages through SMS for next dose of vaccination was not implemented due to poor managerial controls.

Audit recommends to implement SMS alert system for parents.

### **21.10.11 Non-implementation of EPI in private hospitals**

According to Sr. No. 4.2.3 of NIP 2022, the private health facilities will be offered integration with the EPI information system and in turn they would get free vaccine bundle (diluent, AD syringes, safety boxes, etc.), which they would administer by charging minimum administration cost.

During thematic audit of EPI Programme DHA Gujrat for the FYs 2020-23, it was observed that EPI was not implemented in private hospitals. Due to non-availability of immunization facility in private hospitals, there were chances of missing compulsory birth dose within 24 hours.

Audit held that EPI was not implemented in private hospitals due to poor managerial controls.

Audit recommends for provision of immunization facility at private hospitals.



### **21.11 Recommendations**

Audit recommends to:

- i. overcome shortage of immunization staff and ensure their proper training;
- ii. manage size of vials to reduce wastage of vaccines;
- iii. conduct third party survey of EPI;
- iv. maintain proper record on EMR application and ensure its integration with NIMS;
- v. include EPI awareness in curriculum and set a reminder system through SMS alerts for next dose of vaccination, and
- vi. implement EPI in private hospitals.

### **21.12 Conclusion**

EPI in DHA Gujrat was facing several challenges like shortage of skilled health workers, inadequate trainings, poor maintenance of vaccination record, non-integration of EMR with NIMS, non-implementation of EPI in private hospitals and non-inclusion of awareness material in curriculum. Moreover, no third party survey was conducted to authenticate the immunization coverage.

The government should take concrete steps to ensure implementation of NIP 2022 and comprehensive MYP for optimal coverage of immunization. Furthermore, the DHA Gujrat needs to maintain immunization data as per policy guidelines.

### **21.13 References**

- i. PC I of the project
- ii. National Immunization Policy 2022

## **ANNEXURES**

**Annexure-A**

**Memorandum for Departmental Accounts Committee  
Paras Pertaining to Current Audit Year 2023-24**

Rs in million

| Sr. No.                                     | Title of Audit Para   | Nature of Audit Para | Amount |
|---|---|----------------------|--------|
| <b>District Health Authority Gujranwala</b> |   |                      |        |
| <b>CEO (DHA) Gujranwala</b>                 |   |                      |        |
| 1   | Inadmissible payment of Risk Allowance  | Human Resource       | 2.585  |
| 2   | Doubtful Payment of 1/5 <sup>th</sup> of GST without deposit proof                                      | Procurement          | 0.373  |
| 3   | Unjustified payment of integrated allowance   | Human Resource       | 0.408  |
| 4   | Unjustified drawl of pay and allowances and overpayment   | Human Resource       | 0.434  |
| 5   | Overpayment of Inadmissible Increment & allowances to promoted Staff                                    | Human Resource       | 0.110  |
| 6   | Non-confiscation of performance security due to non-supply of medicine                                  | Procurement          | 1.799  |
| 7   | Non/Short realization of penalty due to late supply of medicine   | Procurement          | 0.450  |
| 8   | Late issuance of medicine for DTL resulting in purchase of LP medicine on higher rates                  | Procurement          | 0      |
| 9   | Non disposal of samples of medicine during bidding process  | Procurement          | 0.376  |
| <b>MS THQ Kamoke</b>                        |   |                      |        |
| 10  | Unjustified drawl of HSRA   | Human Resource       | 0.546  |
| 11  | Purchase and utilization of non-formulary medicine without DTL  | Others               | 0.698  |
| 12  | Unauthorized payment on account of NPA and unjustified payment  | Human Resource       | 3.983  |
| 13  | Non-Deduction of 5% repair charges, House rent and Conveyance allowance due to government accommodation | Human Resource       | 0.118  |
| 14  | Unjustified drawl of pay and allowances   | Human Resource       | 0.532  |
| 15  | Non deposit of MLC fee and sale of fixer water  | Others               | 0.385  |
| 16  | Irregular drawl of pay and allowances to the adhoc doctors and loss due to overpaid incremented pay     | Human Resource       | 4.576  |
| <b>MS THQ Wazirabad</b>                     |   |                      |        |
| 17  | Unauthorized payment on account of NPA and unjustified payment  | Human Resource       | 1.653  |
| 18  | Illegal Occupation of residence and recovery of Penal rent  | Human Resource       | 0.84   |
| 19  | Non-Deduction of 5% repair charges, House rent and Conveyance allowance due to government accommodation | Human Resource       | 0.465  |
| 20  | Loss to government due to award of canteen contract to the second highest bidder                        | Procurement          | 1.056  |
| 21  | Non deduction of income tax   | Procurement          | 0.208  |
| 22  | Unjustified Drawl of Pay and allowances   | Human                | 5.414  |

Rs in million

| Sr. No.                                 | Title of Audit Para   | Nature of Audit Para | Amount |
|---|---|----------------------|--------|
|   |   | Resource             |        |
| 23                                      | Less deposit/Affixing of stamp duty due to executing the agreements on low value stamp papers             | Others               | 0.051  |
| 24                                      | Unjustified expenditure due to non-preparation of consumption of surgical items and Injections            | Others               | 4.002  |
| 25                                      | Unauthorized retention of Government money into DDO A/C and cash withdrawals                              | Others               | 1.452  |
| <b>MS THQ Nowshera Virkan</b>           |   |                      |        |
| 26                                      | Doubtful Payment of 4/5th of GST without deposit proof  | Procurement          | 0.063  |
| 27                                      | Non deduction of income tax   | Procurement          | 0.080  |
| 28                                      | Purchase and utilization of non-formulary medicine without DTL  | Others               | 0.044  |
| 29                                      | Inadmissible payment of Adhoc Relief Allowance  | Human Resource       | 0.138  |
| <b>District Health Authority Gujrat</b> |   |                      |        |
| <b>CEO Health Gujrat</b>                |   |                      |        |
| 1                                       | Unauthorized payment of allowances to the Deceased Families   | Human Resource       | 0.130  |
| 2                                       | Unauthorized payment of NPA on the administrative posts   | Human Resource       | 2.450  |
| 3                                       | Non-supply of medicines and non-forfeiture of performance guarantee                                       | Procurement          | 65.417 |
| 4                                       | Purchase of Substandard Medicine  | Procurement          | 15.060 |
| 5                                       | Unauthorized payment of Conveyance Allowance  | Human Resource       | 0.216  |
| 6                                       | Doubtful deposit of Government receipt  | Others               | 10.240 |
| 7                                       | Unauthorized payment of conveyance allowance during leave period  | Human Resource       | 0.393  |
| <b>M.S THQ Hospital Sara-e-Alamgir</b>  |   |                      |        |
| 8                                       | Non deduction of Conveyance, House Rent Allowance and 5% repair charges                                   | Others               | 0.339  |
| 9                                       | Unauthorized payment of conveyance allowance during leave period  | Human Resource       | 0.217  |
| 10                                      | Unjustified payment of pay & allowances due to appointment of doctors on ad-hoc for more than three year  | Others               | 16.599 |
| <b>MS THQ Hospital Kharian</b>          |   |                      |        |
| 11                                      | Non deduction of Conveyance, House Rent Allowance and 5% repair charges                                   | Others               | 0.258  |
| 12                                      | Unauthorized payment of conveyance allowance during leave period recovery                                 | Human Resource       | 0.079  |
| 13                                      | Unauthorized Payment of Health Sector Reform Allowance  | Human Resource       | 0.174  |
| 14                                      | Non deduction of sales tax and income tax   | Others               | 0.178  |
| 15                                      | Unjustified payment of pay & allowances due to appointment of doctors on ad-hoc for more than three years | Others               | 7.451  |
| 16                                      | Non-deduction of income tax   | Others               | 0.338  |
| 17                                      | Unauthorized payment of NPA   | Human                | 0.433  |

**Rs in million**

| Sr. No.                                    | Title of Audit Para  | Nature of Audit Para | Amount |
|--|--|----------------------|--------|
|  |  | Resource             |        |
| 18   | Unauthorized payment of annual increment   | Human Resource       | 0.034  |
| <b>MS THQ Level Hospital Kunjah</b>        |  |                      |        |
| 19   | Overpayment to employees after Resignation/ transfer   | Human Resource       | 0.887  |
| 20   | Non deduction of Conveyance, House Rent Allowance and 5% repair charges  | Others               | 0.095  |
| 21   | Unauthorized payment of conveyance allowance during leave period   | Human Resource       | 0.201  |
| 22   | Unauthorized Payment of Health Sector Reform Allowance   | Human Resource       | 0.229  |
| 23   | Unjustified payment of pay & allowances due to appointment of doctors on ad-hoc for more than three year         | Others               | 19.178 |
| 24   | Purchase of Substandard Medicine   | Procurement          | 0.512  |
| <b>Trauma Center Lalamusa</b>              |  |                      |        |
| 25   | Unauthorized payment of conveyance allowance during leave period   | Human Resource       | 0.091  |
| 26   | Unauthorized Payment of Health Sector Reform Allowance   | Human Resource       | 0.689  |
| 27   | Unjustified payment of pay & allowances due to appointment of doctors on ad-hoc for more than three year         | Others               | 8.889  |
| 28   | Non deduction of pay and allowances due to absence from duty   | Others               | 0.131  |
| <b>Tehsil Level Hospital Lalamusa</b>      |  |                      |        |
| 29   | Unauthorized payment of conveyance allowance during leave period   | Human Resource       | 0.177  |
| 30   | Non deduction of pay and allowances due to absence from duty   | Others               | 0.120  |
| 31   | Unjustified payment of pay & allowances due to appointment of doctors on ad-hoc for more than three years        | Others               | 7.00   |
| 32   | Non recovery of allowances during leave more than 90 days  | Human Resource       | 0.214  |
| <b>District Health Authority Hafizabad</b> |  |                      |        |
| <b>CEO (DHA) Hafizabad</b>                 |  |                      |        |
| 1  | Non-Deposit of Tender Fee  | Others               | 0.219  |
| 2  | Doubtful consumption of POL  | Others               | 1.291  |
| 3  | Doubtful Payment of TA/DA  | Others               | 0.354  |
| 4  | Un-justified delay in DTL of medicines Loss on purchase of LP medicines waiting for DTL                          | Procurement          | 0.124  |
| 5  | Loss to government due to unjustified rejection on bio-similarity studies for purchase of insulin of Getz pharma | Procurement          | 1.710  |
| 6  | Overpayment due to award of rate contract of bulk medicines more than other rates of District                    | Procurement          | 2.807  |
| <b>MS THQ Hospital Pindi Bhattian</b>      |  |                      |        |
| 7  | unjustified appointment of ad-hoc doctors more than the term of three years                                      | Human Resource       | 6.139  |

**Rs in million**

| <b>Sr. No.</b>                                   | <b>Title of Audit Para</b>  | <b>Nature of Audit Para</b> | <b>Amount</b> |
|--|---|-----------------------------|---------------|
| 8  | Irregular expenditure due to transfer in BHU during PG Training   | Human Resource              | 1.246         |
| 9  | Irregular purchase on quotations  | Procurement                 | 1.748         |
| 10   | Loss to government due to Non-Auction of Parking Stand  | Others                      | 0.172         |
| 11   | Irregular procurement of L.P medicines  | Procurement                 | 3.937         |
| 12   | Unjustified payment of allowances during leave period recovery thereof                                  | Human Resource              | 0.187         |
| 13   | Irregular drawl of pay allowances due to leaves not sanctioned by the competent authority               | Human Resource              | 0.633         |
| 14   | Un-justified purchase of I.V sets   | Procurement                 | 1.02          |
| 15   | Unjustified Procurement from unregistered vendor & recovery   | Procurement                 | 0.275         |
| <b>DHQ Hospital Hafizabad</b>                    |   |                             |               |
| 16   | unjustified appointment of ad-hoc doctors more than the term of three years-                            | Human Resource              | 2.166         |
| 17   | Irregular award of Parking & Canteen contracts due to non-adopting of prescribed procedure              | Procurement                 | 4.728         |
| 18   | Non-Recovery of Late Deposit Fine   | Others                      | 0.990         |
| 19   | Non Recovery of Electricity Charges & Rent of Building from Contractors-                                | Procurement                 | 1.260         |
| 20   | Less deposit/Affixing of stamp duty due to executing the agreements on low value stamp papers           | Others                      | 1.197         |
| 21   | Unjustified payment of allowances during leave period recovery thereof                                  | Human Resource              | 2.546         |
| 22   | Illegal Occupation of residence and recovery of Penal rent  | Procurement                 | 2.876         |
| 23   | Irregular drawl of Arrears of pay and allowances due to non-availability of relevant record             | Procurement                 | 14.823        |
| 24   | Unauthorized payment on account of Non Practicing Allowance-and unjustified payment of Arrears          | Human Resource              | 1.575         |
| 25   | Unjustified drawl of HSRA and other inadmissible allowances   | Human Resource              | 0.389         |
| 26   | Non-Deduction of 5% repair charges, House rent and Conveyance allowance due to government accommodation | Procurement                 | 1.069         |
| <b>District Health Authority Mandi Bahauddin</b> |   |                             |               |
| <b>CEO Health Mandi Bahauddin</b>                |   |                             |               |
| 1  | Un-authorized approval of Schedule of Authorized Expenditure  | Others                      | 3010.950      |
| 2  | Non-obtaining and forfeiture of bid security of parking   | Others                      | 0.0682        |
| 3  | Unauthorized expenditure without Budget   | Others                      | 3.798.        |
| 4  | Unrealistic preparation of Budget estimates   | Others                      | 852.85        |
| 5  | Irregular payment of transportation charges by splitting the indent                                     | Procurement                 | 1.343         |
| 6  | 100% Savings of allocation Budget with Nil expenditure  | Others                      | 115.120       |
| 7  | Loss due to Non purchase of I.V sets in bulk medicines  | Procurement                 | 11.21         |

**Rs in million**

| <b>Sr. No.</b>                           | <b>Title of Audit Para</b>  | <b>Nature of Audit Para</b> | <b>Amount</b> |
|--|---|-----------------------------|---------------|
| 8  | Unjustified distribution of funds of POL to LHS   | Procurement                 | -             |
| 9  | Unjustified/Doubtful repair of machinery  | Procurement                 | 0.490         |
| <b>DHQ Hospital Mandi Bahauddin</b>      |   |                             |               |
| 10                                       | Unjustified payment of HSRA   | Human Resource              | 0.185         |
| 11                                       | Non-deduction of conveyance allowance against leave period  | Human Resource              | 0.663         |
| 12                                       | Irregular expenditure through splitting   | Procurement                 | 3.564         |
| 13                                       | Unauthorized payment of pending liabilities   | Procurement                 | 9.97          |
| 14                                       | Irregular drawl of Conveyance and House Rent Allowance recovery thereof                                 | Human Resource              | 0.820         |
| 15                                       | Irregular/doubtful expenditure on Printing  | Procurement                 | 0.955         |
| 16                                       | Irregular procurement of printing items   | Procurement                 | 1.8           |
| 17                                       | Unjustified procurement of Compressors  | Procurement                 | 0.817         |
| 18                                       | Unjustified purchase of Auto disable Syringe  | Procurement                 | 1.1           |
| 19                                       | Irregular repair of machinery and equipment beds splitting the indents                                  | Procurement                 | 0.512.        |
| 20                                       | Unjustified purchase of Surgi Gazue   | Procurement                 | 0.52          |
| 21                                       | Unjustified purchase of patient history books   | Procurement                 | 0.447         |
| 22                                       | Unjustified purchase of I.V sets  | Procurement                 | 1.797         |
| <b>THQ Hospital Malakwal</b>             |   |                             |               |
| 23                                       | Non-Deduction of 5% repair charges, House rent and Conveyance allowance due to government accommodation | Human Resource              | 0.256         |
| 24                                       | Non deduction of pay & allowances during earned leaved  | Human Resource              | 0.140         |
| 25                                       | Doubtful Payment of GST   | Procurement                 | 0.9           |
| 26                                       | Non auction of Canteen and Parking fee approximately  | Others                      | 0.5           |
| 27                                       | Illegal occupation of Government Residence recovery of Penal rent                                       | Human Resource              | 0.5198        |
| 28                                       | Irregular purchase of L.P medicine at higher rates  | Procurement                 | 0.669         |
| <b>MS THQ Hospital Phalia</b>            |   |                             |               |
| 29                                       | Non deduction of allowances during earned leaved  | Human Resource              | 0.225         |
| 30                                       | Unjustified purchase of Examination gloves  | Procurement related         | 0.87          |
| 31                                       | Unauthorized running of canteen in the premises of THQ Hospital   | Others                      | -             |
| 32                                       | Doubtful drawl of POL for Generator   | Procurement                 | 1.592         |
| 33                                       | Unauthorized drawl of Health Sector Reform Allowance  | Human Resource              | 0.156         |
| 34                                       | Illegal occupation of Government Residence recovery of Penal rent                                       | Human Resource              | 0.258         |
| <b>District Health Authority Narowal</b> |   |                             |               |
| <b>CEO DHA Narowal</b>                   |   |                             |               |
| 1  | Illegal appointment of Class IV employees due to excess selection than advertisement                    | Human Resource              | -             |
| 2  | Non-supply of medicines for and non-forfeiture of performance guarantee                                 | Procurement                 | 28.450        |

**Rs in million**

| <b>Sr. No.</b>                           | <b>Title of Audit Para</b>  | <b>Nature of Audit Para</b> | <b>Amount</b> |
|--|---|-----------------------------|---------------|
| 3  | Irregular drawl of POL  | Procurement                 | 3.256         |
| 4  | Unjustified drawl of POL  | Procurement                 | 0.367         |
| 5  | Irregular expenditure by splitting Indents of Generator repair                            | Procurement                 | 0.482         |
| <b>DHQ Hospital Narowal</b>              |   |                             |               |
| 6  | Non-recovery of government share of X-Ray fee   | Others                      | 0.420         |
| 7  | Unjustified payment   | Human Resource              | 0.018         |
| 8  | Irregular payment of pay and allowances during general duty                               | Human Resource              | 15.515        |
| 9  | Unjustified extension of ad-hoc doctors more than the three years                         | Human Resource              | 25.676        |
| 10                                       | Overpayment of Pay after Resignation or expiry of Adhoc period                            | Human Resource              | 2.452         |
| 11                                       | Unjustified excess purchase of LP medicine through extension in previous rate contract    | Procurement                 | 4.789         |
| 12                                       | Less deposit of parking fee   | Others                      | 1.932         |
| 13                                       | Loss to government due to cancellation of canteen contract                                | Others                      | 5.751         |
| 14                                       | Non recovery of government dues against auction of canteen                                | Others                      | 0.798         |
| 15                                       | Unjustified payment of HSRA   | Human Resource              | 0.159         |
| 16                                       | Overpayment due to grant of annual increment  | Human Resource              | 0.780         |
| 17                                       | Irregular drawl of pay allowances due to leaves not sanctioned by the competent authority | Human Resource              | 7.761         |
| <b>THQ Shakargarh</b>                    |   |                             |               |
| 18                                       | Non-recovery of government dues against auction of canteen                                | Others                      | 0.154         |
| 19                                       | Less deposit of parking fee   | Others                      | 0.013         |
| 20                                       | Un-justified of pay & allowances during absent period                                     | Human Resource              | 0.333         |
| 21                                       | Irregular payment of pay and allowances during general duty & unjustified payment of HSRA | Human Resource              | 4.436         |
| 22                                       | Overpayment of pay & allowances after resignation   | Human Resource              | 0.536         |
| <b>District Health Authority Sialkot</b> |   |                             |               |
| <b>CEO (DHA) Sialkot</b>                 |   |                             |               |
| 1  | Excess release of bulk medicine funds to the health facilities                            | Others                      | 48.82         |
| 2  | Irregular up-gradation of post to the chief technician (BS-16)                            | Human Resource              | 30.038        |
| 3  | Non deduction of income tax amounting   | Others                      | 0.793         |
| 4  | Irregular appointment of chowkidars   | Human Resource              | 0.534         |
| 5  | Unjustified appointment of adhoc employees more than the term of three years              | Human Resource              | 21.33         |
| 6  | Irregular re-appropriation of budget more than the 20% allocations                        | Others                      | 69.705        |
| <b>MS THQ Hospital Daska</b>             |   |                             |               |



**Rs in million**

| <b>Sr. No.</b>                       | <b>Title of Audit Para</b>  | <b>Nature of Audit Para</b> | <b>Amount</b>  |
|--------------------------------------|---|-----------------------------|----------------|
| 7                                    | Non deduction of conveyance allowance and salaries in leave period                                  | Human Resource              | 1.569          |
| 8                                    | Irregular appointment of DEOs on daily wages without observing daily wages policy                   | Human Resource              | 1.853          |
| 9                                    | Unjustified appointment of adhoc doctors more than the term of three years                          | Human Resource              | 2.427          |
| 10                                   | Loss to government due to purchase of LP medicine on day to day basis                               | Procurement                 | 0.215          |
| 11                                   | Unjustified drawl of NPA in adjustment and non deduction of GPF,BF& GI                              | Human Resource              | 0.928          |
| <b>MS THQ Hospital Sambrial</b>      |   |                             |                |
| 12                                   | Unjustified appointment of adhoc doctors more than the term of three years                          | Human Resource              | 7.29           |
| 13                                   | Non deduction of conveyance and mess allowances in leave period                                     | Human Resource              | 0.387          |
| 14                                   | Loss to government due to purchase of LP medicine on day to day basis                               | Procurement                 | 0.262          |
| 15                                   | Overpayment of qualification allowance and pay and allowances                                       | Human Resource              | 0.359          |
| 16                                   | Non deduction of income tax amounting   | Others                      | 0.209          |
| 17                                   | Non recovery of Income Tax and PST on account of auctioning of Parking and canteen                  | Others                      | 0.021          |
| 18                                   | Overpayment due to annual increment, HSRA, SSB, personal allowance and non deduction of GPF         | Human Resource              | 0.424<br>0.368 |
| 19                                   | Unauthorized occupation of government accommodation resulted in non recovery of the penal rent      | Human Resource              | 0.086          |
| <b>MS THQ Hospital Pasrur</b>        |   |                             |                |
| 20                                   | Overpayment of pay and allowances due to annual increment   | Human Resource              | 1.008          |
| 21                                   | Overpayment on account of pay & allowances  | Human Resource              | 0.406          |
| 22                                   | Non deduction of conveyance allowance and salaries in leave period                                  | Human Resource              | 0.769          |
| 23                                   | Unauthorized payment of pay and allowances in adjustment  | Human Resource              | 0.278          |
| 24                                   | Non deduction of house rent and conveyance allowance  | Human Resource              | 0.044          |
| 25                                   | Unjustified drawl of pay and allowances   | Human Resource              | 2.153          |
| <b>MS THQ Hospital Kotli Loharan</b> |   |                             |                |
| 26                                   | Overpayment on account of pay & allowances  | Human Resource              | 0.865          |
| 27                                   | Irregular expenditure on account of DEOs  | Human Resource              | 1.251          |
| 28                                   | Unauthorized purchase of LP medicine on MRP instead of calling quotation                            | Procurement                 | 8.552          |
| 29                                   | Unauthorized drawl of Health Sector Reform Allowance  | Human Resource              | 0.808          |
| 30                                   | Non deduction of conveyance, health sector reform allowance and salaries in leave and absent period | Human Resource              | 0.441          |

Rs in million

| Sr. No.                                 | Title of Audit Para  | Nature of Audit Para | Amount  |
|---|--|----------------------|---------|
| <b>District Health Authority Kasur</b>  |  |                      |         |
| <b>CEO DHA Kasur</b>                    |  |                      |         |
| 1                                       | Irregular expenditure on medicines                                     | Procurement          | 79.545  |
| 2                                       | Irregular award of contract to single bidder                           | Procurement          |         |
| 3                                       | Excess authorization of LP medicine                                    | Procurement          | 1.209   |
| 4                                       | Unrealistic budget estimates   | Others               | 987.770 |
| 5                                       | Non-forfeiture of performance guarantee for non-supply of medicines    | Procurement          | 1.030   |
| 6                                       | Irregular expenditure on advertisements                                | Others               | 2.734   |
| 7                                       | Loss due to less deduction of tax of taxes                             | Others               | 0.855   |
| 8                                       | Irregular payments   | Procurement          | 6.368   |
| <b>DHQ Hospital Kasur</b>               |  |                      |         |
| 9                                       | Irregular auction of canteen   | Others               | 0.855   |
| 10                                      | Loss due to Non-deposit of MLC fee                                     | Others               | 0.467   |
| 11                                      | Irregular payment of pending liability                                 | Procurement          | 38.233  |
| 12                                      | Overpayment on account of electricity bills                            | Others               | 2.129   |
| 13                                      | Non Deduction of Income Tax on Shares                                  | Others               | 0.550   |
| <b>Aziz Bibi Rosheen Bheela</b>         |  |                      |         |
| 14                                      | Non deduction of withholding income tax on hospital receipt            | Others               | 0.900   |
| 15                                      | Unjustified payment of pay & allowances                                | Human Resource       | 2.344   |
| <b>THQ Chunian</b>                      |  |                      |         |
| 16                                      | Overpayment of pay & allowances  | Human Resource       | 0.407   |
| 17                                      | Irregular purchase of LP Medicine for store purposes                   | Procurement          | 3.857   |
| 18                                      | Irregular consumption of Medicine                                      | Others               | 3.857   |
| 19                                      | Irregular payment of pay & allowances to gynecologists                 | Human Resource       | 9.673   |
| 20                                      | Irregular payment of pay & allowances                                  | Human Resource       | 26.554  |
| <b>THQ Pattoki</b>                      |  |                      |         |
| 21                                      | Irregular consumption of POL   | Others               | 4.753   |
| 22                                      | Doubtful consumption of medicine                                       | Procurement          | 8.941   |
| 23                                      | Irregular payment of development scheme                                | Others               | 5.989   |
| <b>District Health Authority Lahore</b> |  |                      |         |
| <b>CEO (DHA)</b>                        |  |                      |         |
| 1                                       | Non-forfeiture of performance guarantee due to non-supply of medicines | Procurement          | 1.898   |
| 2                                       | Un-authorized disbursement of medicine to PHFMC                        | Procurement          | 154.913 |
| 3                                       | Non-obtaining of pension contribution of Ex-MCL employees              | Others               | 187.840 |
| 4                                       | Irregular payment of pending liabilities                               | Procurement          | 140.338 |
| 5                                       | Non / less realization of liquidated damages                           | Procurement          | 0.537   |
| 6                                       | Overpayment on account of DTL samples                                  | Procurement          | 0.169   |
| 7                                       | Non deduction of income tax  | Others               | 1.807   |
| 8                                       | Loss to government due to non-replacement of medicines                 | Procurement          | 0.131   |
| 9                                       | Irregular expenditure on POL   | Others               | 8.191   |

**Rs in million**

| Sr. No.                       | Title of Audit Para   | Nature of Audit Para | Amount  |
|-------------------------------|---|----------------------|---------|
| 10                            | Overpayment of CPS funds  | Human Resource       | 0.382   |
| 11                            | Non verification of GST   | Others               | 0.794   |
| 12                            | Excess expenditure over and above the budget released                             | Others               | 9.912   |
| <b>DDHO Aziz Bhatti</b>       |   |                      |         |
| 13                            | Doubtful disbursement of salary through fake and bogus signatures                 | Human Resource       | 1.659   |
| 14                            | Excess payment of salary of polio workers   | Human Resource       | 0.043   |
| 15                            | Excess payment of salary of polio workers   | Human Resource       | 0.477   |
| 16                            | Doubtful consumption of POL and non deduction of conveyance allowance             | Others               | 2.639   |
| 17                            | Unauthorized payment of Health Sector Reform Allowance                            | Human Resource       | 0.759   |
| 18                            | Misuse on account of contingent paid staff funds                                  | Human Resource       | 60.498  |
| 19                            | Irregular cash payment to contingent paid staff                                   | Human Resource       | 163.968 |
| 20                            | Doubtful payment by defective maintenance of acquaintance roll                    | Human Resource       | 83.441  |
| 21                            | Doubtful cash payment to dengue workers   | Human Resource       | 39.700  |
| <b>DDHO Allama Iqbal Town</b> |   |                      |         |
| 22                            | Irregular payment of salary of DPW and overpayment on account of DPW disbursement | Human Resource       | 3.823   |
| 23                            | Unauthorized hiring of part time staff  | Human Resource       | 0.677   |
| 24                            | Doubtful expenditure of polio campaign  | Human Resource       | 0.529   |
| 25                            | Un authorized payment of Health Sector Reform Allowance beyond entitlement        | Human Resource       | 1.551   |
| 26                            | Irregular cash payment to contingent paid staff                                   | Human Resource       | 145.330 |
| 27                            | Doubtful cash payment to dengue workers   | Human Resource       | 72.907  |
| <b>DDHO Nishter Town</b>      |   |                      |         |
| 28                            | Irregular payment of salary of DPW and overpayment on account of DPW disbursement | Human Resource       | 3.846   |
| 29                            | Irregular payment to contingent paid staff  | Human Resource       | 24.734  |
| 30                            | Doubtful payment of contingent paid staff   | Human Resource       | 10.134  |
| 31                            | Doubtful payment by defective maintenance of acquaintance roll                    | Human Resource       | 137.860 |
| 32                            | Doubtful hiring and payment to CPS  | Human Resource       | 1.889   |
| 33                            | Unauthorized withdrawal of POL  | Others               | 0.286   |
| 34                            | Doubtful consumption of POL and non deduction of conveyance allowance             | Human Resource       | 1.380   |

**Rs in million**

| <b>Sr. No.</b>                                 | <b>Title of Audit Para</b>  | <b>Nature of Audit Para</b> | <b>Amount</b> |
|--|---|-----------------------------|---------------|
| 35   | Doubtful consumption of POL   | Others                      | 5.051         |
| 36   | Unauthorized payment of Health Sector Reform Allowance  | Human Resource              | 1.188         |
| 37   | Doubtful disbursement of salary through fake and bogus signatures   | Human Resource              | 74.144        |
| 38   | Irregular cash payment to contingent paid staff   | Human Resource              | 150.731       |
| 39   | Misuse on account of contingent paid staff funds  | Human Resource              | 31.105        |
| 40   | Irregular payment on account of contingent paid staff funds   | Human Resource              | 14.668        |
| 41   | Doubtful disbursement of salary without signatures  | Human Resource              | 2.507         |
| <b>DDHO Cantt</b>                              |   |                             |               |
| 42   | Doubtful consumption of consumable stock  | Human Resource              | 8.785         |
| 43   | Irregular cash payment to contingent paid staff   | Human Resource              | 482.519       |
| <b>Government Mian Meer Hospital Lahore</b>    |   |                             |               |
| 44   | Non-deposit of bank profit into government treasury   | Others                      | 41.858        |
| 45   | Loss to government due to non-replacement of medicines  | Others                      | 1.077         |
| 46   | Less-deposit of hospital receipt into government treasury   | Others                      | 3.408         |
| 47   | Doubtful withdrawal of pay and Allowances   | Human Resource              | 1.674         |
| 48   | Irregular payment against previous year's liabilities   | Irregularity                | 14.902        |
| 49   | Un-authorized grant of annual increment to adhoc employees, recovery thereof  | Human Resource              | 0.314         |
| 50   | Illegal occupation of residence by outsiders and non-recovery of penal rent   | Human Resource              | 3.706         |
| 51   | Un-authorized sanction on account of time barred claims   | Others                      | 0.394         |
| <b>District Health Authority Nankana Sahib</b> |   |                             |               |
| <b>CEO DHA</b>                                 |   |                             |               |
| 1  | Overpayment of rates due to late purchase of tide grant machinery and equipment's   | procurement                 | 3.349         |
| 2  | Non replacement of stock of DTL failed cotton roll  | Procurement                 | 2.244         |
| 3  | None forfeiture of 2% performance guarantee Rs627895 due to non-supply of medicine to health authority for the welfare of poor patients | Procurement                 | 0.627         |
| <b>DHQ Hospital</b>                            |   |                             |               |
| 4  | Non Recovery of CA during the leave period  | Others                      | 0.228         |
| 5  | Non replacement of stock of medicine  | Others                      | 2.842         |
| 6  | Loss to government due to non-supply of rate contract of MSD items  | procurement                 | 2.997         |
| 7  | Irregular expenditure through misclassification   | procurement                 | 27.384        |
| 8  | Overpayment on account of 30% SSB due to payments made after regularization of services   | Others                      | 0.188         |

| <b>Rs in million</b>                        |  |                             |               |
|---|--|-----------------------------|---------------|
| <b>Sr. No.</b>                              | <b>Title of Audit Para</b>   | <b>Nature of Audit Para</b> | <b>Amount</b> |
| <b>THQ Hospital Shahkot</b>                 |  |                             |               |
| 9   | Non replacement of stock of cotton roll  | procurement                 | 0.525         |
| <b>THQ Hospital Sangla Hill</b>             |  |                             |               |
| 10  | Non-recoveries of Canteen and Parking stand fee – Rs0.560 million                              | procurement                 | 0.560         |
| 11  | Unjustified award of annual increment to Adhoc doctor's recovery of over payment               | Others                      | 0.099         |
| 12  | Non replacement DTL fail stock of cotton roll  | procurement                 | 0.150         |
| 13  | Non deduction of income tax and PST from Health Council expenditure                            | procurement                 | 0.088         |
| 14  | Irregular purchase of goods without open tender  | procurement                 | 1.055         |
| 15  | Non deposit of income tax amounting to Rs 0.100 (Million) from the share of doctors and staff. | Others                      | 0.100         |
| 16  | Non deduction of pay and allowances during EOL period  | Others                      | 0.085         |
| <b>District Health Authority Okara</b>      |  |                             |               |
| <b>CEO Health</b>                           |  |                             |               |
| 1   | Non-deduction of liquidated damages and withholding income tax                                 | Others                      | 0.508         |
| 2   | Unnecessary creation of financial liability  | Others                      | 136.058       |
| 3   | Excess of expenditure under the head salary than budget  | Others                      | 3.71          |
| 4   | Irregular arrear payments on account of pay & allowances                                       | Others                      | 7.085         |
| <b>DHQ Hospital City</b>                    |  |                             |               |
| 5   | Overpayment of pay & allowance to adhoc employees during leave                                 | Human Resource              | 2.389         |
| 6   | Shortage of medicines  | Procurement                 | 0.427         |
| 7   | Non deduction of Income Tax on Shares  | Others                      | 0.462         |
| 8   | Non-recovery SSP claims from SLIC  | Others                      | 2.116         |
| 9   | Irregular purchase of LP medicines   | Procurement                 | 8.949         |
| <b>DHQ Hospital South City</b>              |  |                             |               |
| 10  | Non-recovery of electricity charges, parking fee, claims                                       | Others                      | 6.846         |
| 11  | Irregular expenditure on celebration of 14 <sup>th</sup> August                                | Others                      | 0.640         |
| <b>THQ Hospital Depalpur</b>                |  |                             |               |
| 12  | Doubtful expenditure on POL  | Others                      | 5.361         |
| 13  | Unjustified purchase of waste bags   | Procurement                 | 0.240         |
| <b>District Health Authority Sheikhpura</b> |  |                             |               |
| <b>CEO DHA</b>                              |  |                             |               |
| 1   | Non-blacklisting and non-forfeiture of performance guarantee due to non-supply of medicines    | Procurement                 | 36.308        |
| 2   | Loss to government due to unauthorized use of office as residence                              | Human Resource              | 0.237         |
| 3   | Non-release of development budget  | Others                      | 50.389        |
| 4   | Irregular retention of public money  | Others                      | 8.730         |
| 5   | Non-compliance with procurement regulations for printing & publication                         | Procurement                 | 32.44         |
| 6   | Irregular purchase by violating PPRA   | Procurement                 | 9.972         |

| <b>Rs in million</b>                          |  |                             |               |
|---|--|-----------------------------|---------------|
| <b>Sr. No.</b>                                | <b>Title of Audit Para</b>   | <b>Nature of Audit Para</b> | <b>Amount</b> |
| <b>DHQ Hospital</b>                           |  |                             |               |
| 7   | Irregular expenditure on printing work   | Procurement                 | 10.824        |
| 8   | Illegal operating of parking contract  | Value for money             | -             |
| 9   | Unauthorized/doubtful purchase of IT equipment out of the funds of SSP                           | procurement                 | 1.150         |
| 10  | Irregular/doubtful purchase of ortho implants  | procurement                 | 1.407         |
| 11  | Mis-appropriation of of public money on account of construction of wash rooms                    | Others                      | 2.251         |
| 12  | Non-deduction of Income Tax on perquisites   | Others                      | 0.353         |
| 13  | Misappropriate of receipt of private rooms   | Others                      | 2.190         |
| 14  | Overpayment of printing work against approved rates  | procurement                 | 0.894         |
| 15  | Non-transparent purchase of medical equipment for Al-aziz hospital / undue favour to the venders | Procurement                 | 1.254         |
| 16  | Non-recovery of water charges from the residents   | Others                      | 1.248         |
| <b>THQ Muridkey</b>                           |  |                             |               |
| 17  | Unjustified payment of electricity charges on estimated bills                                    | Others                      | 5.000         |
| 18  | Non-transparent expenditure out of Health Council Funds  | Procurement                 | 1.577         |
| 19  | Loss to government due to non-recovery of parking auction  | Others                      | 0.789         |
| 20  | Doubtful expenditure on repair of Machinery & Equipment  | Others                      | 1.044         |
| 21  | Non-imposition of penalty for non-supply of goods  | Procurement                 | 0.957         |
| <b>District Health Authority Attock</b>       |  |                             |               |
| <b>THQ Hospital Hazro</b>                     |  |                             |               |
| 1   | Mis-procurement of printing items  | Procurement related         | 0.904         |
| 2   | Non deduction of house rent, conveyance & 5%   | HR                          | 0.172         |
| 3   | Inadmissible payment of allowances   | HR                          | 0.120         |
| <b>THQ Hospital Jand</b>                      |  |                             |               |
| 4   | Non recovery of pay & allowances   | HR                          | 0.705         |
| 5   | Non deduction of pay & allowances during leave   | HR                          | 0.127         |
| <b>THQ Hospital Fateh Jang</b>                |  |                             |               |
| 6   | Inadmissible payment of allowances   | HR                          | 0.045         |
| <b>THQ Hospital Pindi Gheb</b>                |  |                             |               |
| 7   | Inadmissible payment of pay & allowances   | HR                          | 0.775         |
| 8   | Non deposit of receipts  | Others                      | 0.292         |
| 9   | Non deduction of income tax  | Others                      | 0.070         |
| 10  | Overpayment on purchase of lab items & LP  | Procurement related         | 0.031         |
| <b>Isfand Yar Bukhari DHQ Hospital Attock</b> |  |                             |               |
| 11  | Non recovery of pay & allowances   | HR                          | 0.645         |
| 12  | Less deduction of income tax   | Procurement related         | 0.041         |
| 13  | Non deduction of income tax  | Others                      | 0.524         |
| 14  | Un-authorized expenditure from receipts  | Others                      | 2.415         |
| <b>CEO (DHA) Attock</b>                       |  |                             |               |

**Rs in million**

| <b>Sr. No.</b>                           | <b>Title of Audit Para</b>   | <b>Nature of Audit Para</b> | <b>Amount</b> |
|--|--|-----------------------------|---------------|
| 15                                       | Non forfeiture of earnest money  | Procurement                 | 0.840         |
| 16                                       | Non deduction of income tax  | Procurement                 | 0.818         |
| 17                                       | Non deduction of LD charges  | Procurement                 | 0.049         |
| 18                                       | Irregular award of contract  | Procurement                 | 3.942         |
| 19                                       | Un-authorized approval of schedule of authorized expenditure           | Others                      | -             |
| <b>District Health Authority Chakwal</b> |  |                             |               |
| <b>THQ CS Shah</b>                       |  |                             |               |
| 1  | Irregular Expenditure on Local Purchase of Medicines                   | Procurement related         | 2.816         |
| 2  | Inadmissible payment of allowances                                     | HR                          | 0.389         |
| 3  | Inadmissible payment of allowances                                     | HR                          | 0.486         |
| <b>THQ Talagang</b>                      |  |                             |               |
| 4  | Difference between cash book and bank statements                       | Others                      | -             |
| 5  | Overpayment on account of special allowance 2021 @ 25% and 15% of 2022 | HR                          | 0.161         |
| 6  | Conveyance Allowance by staff availing Official accommodations         | HR                          | 0.224         |
| 7  | Non-deduction of conveyance allowance during leave                     | HR                          | 0.149         |
| <b>DHQ Chakwal</b>                       |  |                             |               |
| 8  | Irregular purchase of disposable syringes                              | Procurement related         | 1.737         |
| 9  | Less recovery of parking dues  | Contract management         | 0.407         |
| 10                                       | Less deduction of Income Tax   | Procurement related         | 0.063         |
| 11                                       | Less purchase of medicines than funds allocated                        | Others                      | -             |
| 12                                       | Non-deduction of conveyance allowance during leave                     | HR                          | 0.516         |
| 13                                       | Irregular overpayment of salary  | HR                          | 1.068         |
| 14                                       | Non deduction of GST on payment of previous year bills                 | Procurement related         | 0.956         |
| 15                                       | Financial loss due to Shortage of stock (OPD Slips) valuing            | Others                      | 0.397         |
| 16                                       | Irregular expenditure and financial loss to government treasury        | Procurement related         | 0.481         |
| <b>THQ/ Trauma Center Kalar Kahar</b>    |  |                             |               |
| 17                                       | Irregular Expenditure on Local Purchase of Medicines                   | Procurement related         | 1.563         |
| 18                                       | Less supply of medicines than funds allocated                          | Contract Management         | 3.283         |
| 19                                       | Irregular procurement on lab item by splitting                         | Procurement related         | 0.674         |
| <b>City Hospital Talagang</b>            |  |                             |               |
| 20                                       | Less supply of medicines than funds allocated                          | Contract Management         | 1.282         |
| 21                                       | loss due to purchase of surgical items on higher rates and loss        | Procurement related         | 0.553         |
| 22                                       | Inadmissible payment of allowances                                     | HR                          | 0.105         |

Rs in million

| Sr. No.                                     | Title of Audit Para  | Nature of Audit Para  | Amount |
|---|--|-----------------------|--------|
| 23  | Inadmissible payment of allowances   | HR                    | 0.087  |
| 24  | Inadmissible payment of allowances   | HR                    | 0.12   |
| <b>CEO DHA Chakwal</b>                      |  |                       |        |
| 25  | Loss to treasury due to irregular purchase of Medical equipment                | Procurement related   | 0.443  |
| 26  | Non forfeiture performance guaranty due to non supply of medical equipment     | Contract Management   | 0.048  |
| 27  | Overpayment on account of Sales Tax  | Procurement related   | 1.172  |
| 28  | Non deduction of excess amount due to procurement of medicines at higher rates | Procurement related   | 0.226  |
| 29  | Depriving community from free medicine due to awaiting DTL reports             | Procurement related   | 3.291  |
| 30  | irregular retention of Substandard/Misbranded medicine                         | Procurement related   | 1.44   |
| <b>District Health Authority Jhelum</b>     |  |                       |        |
| <b>THQ Hospital PD Khan</b>                 |  |                       |        |
| 1   | Non Deduction of HRA/CA& 5% HR charges   | HR/Employe e related  | 0.166  |
| 2   | Non Deduction of different allowances during leave                             | HR/Employe es related | 0.035  |
| <b>THQ Hospital Sohawa</b>                  |  |                       |        |
| 3   | Doubtful consumption of SSP Expense  | Others                | 1.471  |
| 4   | Arranged tender of LP Medicines  | Procurement           | 5.000  |
| <b>DHQ Hospital Jhelum</b>                  |  |                       |        |
| 5   | Non recovery of pay & allowances of officers/officials                         | HR / Employees        | 0.855  |
| 6   | Less deduction of income tax   | HR/Employe es         | 0.705  |
| 7   | Doubtful drawl of Diesel   | Others                | 6.303  |
| 8   | Un-authorized payment of NPA   | HR/Employe es         | 0.751  |
| 9   | Overpayment due to grant of extra increment                                    | HR/Employe es         | 1.782  |
| <b>CEO DHA Jhelum</b>                       |  |                       |        |
| 10  | Un-authorized grant of Ex-Pakistan during Ban by S&GAD                         | HR/Employe es         | 0.375  |
| 11  | Irregular Execution of general store tender                                    | Procurement           | 6.284  |
| 12  | Overpayment of personal allowance  | HR/                   | 0.009  |
| 13  | Non forfeiture of earnest money  | Procurement           | 0.341  |
| 14  | Irregular Clearance of M/s Meher Trader bill                                   | Procurement           | 2.355  |
| 15  | Irregular Clearance of English Medicos Bill                                    | Procurement           | 8.715  |
| 16  | Un-authorized approval of schedule of authorized expenditure                   | Others                | -      |
| <b>District Health Authority Rawalpindi</b> |  |                       |        |
| <b>CEO DHA</b>                              |  |                       |        |
| 1   | Non-replacement of DTL fail medicines  | Procurement           | 5.518  |
| 2   | Un-authorized approval of schedule of authorized expenditure                   | Others                | -      |
| 3   | Irregular award of rate contract of DRAP                                       | Other                 | 3.829  |



Rs in million

| Sr. No.                                  | Title of Audit Para  | Nature of Audit Para | Amount |
|--|--|----------------------|--------|
|  | unregistered medicine  |                      |        |
| <b>THQ Hospital Gujar Khan</b>           |  |                      |        |
| 4  | Non deduction of allowances during leave   | HR                   | 0.187  |
| 5  | Unjustified award of contract to ineligible contractor on account of local purchase of medicines                             | Procurement          | 13.8   |
| 6  | Less deduction of income tax   | HR                   | 0.135  |
| 7  | Excess drawl of HSD than tank capacity of generator  | Other                | 1.167  |
| <b>Wah General Hospital</b>              |  |                      |        |
| 8  | Overpayment due to non deduction of allowances   | HR                   | 0.021  |
| <b>DO Health</b>                         |  |                      |        |
| 9  | Over & Above expenditure purchase of Thermal Printer than approved limits  | Procurement          | 0.837  |
| 10                                       | Overpayment due to non deduction of allowances and HR maintenance charges  | HR                   | 0.144  |
| 11                                       | Inadmissible payment of Conveyance allowance   | HR                   | 0.251  |
| 12                                       | Non deduction of pay & allowances  | HR                   | 0.156  |
| <b>THQ hospital Taxila</b>               |  |                      |        |
| 13                                       | Non-replacement of DTL fail medicines  | Procurement          | 0.386  |
| 14                                       | Non imposition of penalty on janitorial services   | Procurement          | 0.265  |
| 15                                       | Less deduction of income tax   | Procurement          | 0.179  |
| 16                                       | Unauthorized drawl recovery thereof  | Other                | 0.122  |
| <b>THQ Hospital Murree</b>               |  |                      |        |
| 17                                       | Overpayment due to non-deduction of allowances and HR maintenance charges  | HR                   | 0.048  |
| <b>District Health Authority Bhakkar</b> |  |                      |        |
| <b>CEO DHA Bhakkar</b>                   |  |                      |        |
| 1  | Non-returned/ destroyed of mis-branded medicines   | Procurement          | 0.686  |
| <b>DHQ Hospital Bhakkar</b>              |  |                      |        |
| 2  | Loss to the Government due to payment of pay and allowances to doctors appointed on Adhoc bases                              | HR                   | 2.003  |
| <b>MS THQ Hospital Darya Khan</b>        |  |                      |        |
| 3  | Loss due to non-supply of items by the defaulter contractors   | Other                | 0.116  |
| 4  | Non forfeiture of performance guarantee  | VFM                  | 0.540  |
| <b>MS THQ Hospital Kallur Kot</b>        |  |                      |        |
| 5  | Un-authorized payment of pay and allowances  | HR                   | 0.137  |
| 6  | Collection/deposit of hospital laboratory receipt in non-transparent manner resulting loss to the Government                 | Other                | 2.800  |
| 7  | Loss to the Government due to non-deposit of one month basic pay and allowing half month pay and allowances to Adhoc Doctors | HR                   | 0.739  |
| <b>MS THQ Hospital, Mankera</b>          |  |                      |        |
| 8  | Illegal appointment of Statistical Assistant BS-15 at THQ Mankera by CEO Health Bhakkar                                      | HR                   | 0      |
| 9  | Overpayment of pay and allowances to Adhoc Doctors   | HR                   | 0.157  |
| 10                                       | Non deposit of Ultrasound and X-ray Fee into   | Other                | 0.081  |

Rs in million

| Sr. No.                                   | Title of Audit Para   | Nature of Audit Para | Amount |
|---|---|----------------------|--------|
|   | account-VI  |                      |        |
| 11  | Non deduction of income tax on doctor's share   | VFM                  | 0.058  |
| 12  | Un-authorized payment to MS for Ultrasound and laboratory share                       | Other                | 0.119  |
| <b>District Health Authority Khushab</b>  |   |                      |        |
| <b>CEO DHA Khushab</b>                    |   |                      |        |
| 1   | Irregular expenditure on account of purchase of tyre for motor bikes                  | Procurement          | 0.478  |
| 2   | loss to Government due to purchase on extravagant rates                               | Procurement          | 3.858  |
| <b>THQ Hospital Khushab</b>               |   |                      |        |
| 3   | Irregular Expenditure on account of purchase of LP medicine                           | Procurement          | 2.338  |
| <b>MS DHQ Hospital Jauharabad</b>         |   |                      |        |
| 4   | Irregular Purchase and Non deposit of GST / PST                                       | Procurement          | 2.597  |
| <b>District Health Authority Mianwali</b> |   |                      |        |
| <b>CEO DHA</b>                            |   |                      |        |
| 1   | Unauthorized approval of schedule of authorized expenditure                           | Others               | -      |
| 2   | Non forfeiture of performance security due to non-supply of Medicines                 | Others               | 0.629  |
| <b>DHQ Hospital Mianwali</b>              |   |                      |        |
| 3   | Irregular drawl of salaries   | HR                   | 6.744  |
| <b>THQ Hospital Piplan</b>                |   |                      |        |
| 4   | Overpayment of Health Sector Reform Allowance   | HR                   | 0.428  |
| <b>THQ Hospital Kala Bagh</b>             |   |                      |        |
| 5   | Over payment of Health Sector Reform Allowance  | HR                   | 0.233  |
| 6   | Non procurement of day to day medicines from LP Budget                                | procurement          | 1.290  |
| <b>District Health Authority Sargodha</b> |   |                      |        |
| <b>CEO DHA Sargodha</b>                   |   |                      |        |
| 1   | Non forfeiture of performance guarantee   | Others               | 0.985  |
| 2   | Non-imposition of LD Charges against the firm on account of late delivery of medicine | Value for money      | 0.298  |
| 3   | Payment to medicine companies without deduction of income tax                         | Procurement          | 0.756  |
| 4   | Non imposition of penalty against the firm on account of less shelf life              | Value for money      | 0.077  |
| <b>THQ Hospital Bhalwal</b>               |   |                      |        |
| 5   | Unlawful and irregular disbursement of salaries to the absentees                      | HR                   | 0.118  |
| 6   | Non-Deduction of Income tax, Sales Tax & PST  | Value for money      | 0.125  |
| <b>THQ Hospital Shahpur</b>               |   |                      |        |
| 7   | Doubtful expenditure on transportation of Medicine                                    | Others               | 0.191  |
| 8   | Overpayment of Social Security Benefit to employees after regular period              | HR                   | 0.131  |
| 9   | Loss due to purchases at Higher rates   | Procurement          | 0.195  |
| 10  | Overpayment on account of Sales tax & PST   | Value for money      | 0.053  |

| <b>Rs in million</b>      |   |                             |               |
|---------------------------|---|-----------------------------|---------------|
| <b>Sr. No.</b>            | <b>Title of Audit Para</b>  | <b>Nature of Audit Para</b> | <b>Amount</b> |
| <b>THQ Hospital 90/SB</b> |   |                             |               |
| 11                        | Unlawful/ and irregular disbursement of salaries to the absentees | HR                          | 0.949         |
| 12                        | Non-Deduction of Income tax, Sales Tax & PST                      | Value for money             | 0.234         |
| 13                        | Non deduction of income tax on staff share                        |                             | 0.069         |
| 14                        | Overpayment on account of sales tax/PST                           |                             | 0.179         |
| 15                        | Misappropriation on account of purchase of different items        |                             | 1.208         |

**Annexure-B**

**Detail of Budget and Expenditure for the Financial Year 2022-23**

Rs in million

| Sr. No.      | Name of District | Original Grant    | Suppl. Grant      | Surrender          | Final Grant       | Exp.              | Saving (-) / Excess (+) | % age Saving |
|--------------|------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------------|--------------|
| 1            | Gujranwala       | 4,591.634         | 708.931           | -1,006.319         | 4,294.246         | 3,456.408         | -837.838                | 19.51        |
| 2            | Gujrat           | 3,047.010         | 787.596           | -285.160           | 3,549.446         | 3,148.232         | -401.214                | 11.30        |
| 3            | Hafizabad        | 2,012.301         | 168.408           | -195.470           | 1,985.239         | 1,810.219         | -175.020                | 8.816        |
| 4            | Mandi Bahauddin  | 4,014.606         | 362.034           | -1,365.691         | 3,010.949         | 2,158.089         | -852.860                | 28.32        |
| 5            | Narowal          | 3,312.800         | 324.445           | -332.879           | 3,304.366         | 2,762.521         | -541.845                | 16.39        |
| 6            | Sialkot          | 3,202.023         | 1,187.018         | -884.775           | 3,504.266         | 3,438.207         | -66.059                 | 1.88         |
| 7            | Kasur            | 4,617.291         | 590.439           | -993.176           | 4,214.554         | 3,226.786         | -987.768                | 23.43        |
| 8            | Lahore           | 5,359.083         | 1,296.248         | -836.381           | 5,818.950         | 5,719.336         | -99.614                 | 1.71         |
| 9            | Nankana Sahib    | 2,462.300         | 389.505           | -341.981           | 2,509.824         | 2,509.823         | -0.001                  | 0.00         |
| 10           | Okara            | 5,018.200         | 431.910           | -601.275           | 4,848.835         | 4,479.319         | -369.516                | 7.62         |
| 11           | Sheikhupura      | 6,174.939         | 701.717           | -1,330.408         | 5,546.248         | 4,810.837         | -735.411                | 13.25        |
| 12           | Attock           | 3,008.564         | 544.282           | -515.074           | 3,037.772         | 3,038.173         | 0.401                   | 0.01         |
| 13           | Chakwal          | 4,242.096         | 512.122           | -2,156.665         | 2,597.553         | 2,596.945         | -0.608                  | 0.02         |
| 14           | Jhelum           | 2,512.536         | 317.902           | -333.483           | 2,496.955         | 2,496.519         | -0.436                  | 0.01         |
| 15           | Rawalpindi       | 5,827.241         | 0                 | -622.622           | 5,204.619         | 5,193.422         | -11.197                 | 0.21         |
| 16           | Bhakkar          | 4,190.245         | 0                 | -732.092           | 3,458.153         | 2,845.887         | -612.266                | 17.70        |
| 17           | Khushab          | 3,446.342         | 881.437           | -1,601.224         | 2,726.555         | 2,726.554         | -0.001                  | 0.00         |
| 18           | Mianwali         | 3,471.001         | 511.309           | -1,051.464         | 2,930.846         | 2,561.802         | -369.044                | 12.59        |
| 19           | Sargodha         | 4,442.462         | 1,505.228         | -1,508.092         | 4,439.598         | 4,429.133         | -10.465                 | 0.23         |
| <b>Total</b> |                  | <b>74,952.674</b> | <b>11,220.531</b> | <b>-16,694.231</b> | <b>69,478.974</b> | <b>63,408.212</b> | <b>-6,070.762</b>       | <b>8.73</b>  |

**Annexure-C**

**3.4.2 Overpayment of pay and allowances due to non-fixation of pay  
- Rs 3.147 million**

Amount in Rs

| <b>Dr. Akram Shehzad from 01.07.2018 to 30.06.2023</b> |                      |            |              |              |                  |
|--|----------------------|------------|--------------|--------------|------------------|
| <b>Month</b>   | <b>Description</b>   | <b>Due</b> | <b>Drawn</b> | <b>Diff.</b> | <b>Amount</b>    |
| 06   | Basic Pay            | 38,350     | 69,920       | 31,570       | 189,420          |
| 12   |                      | 41,220     | 72,790       | 31,570       | 378,840          |
| 12   |                      | 44,090     | 75,660       | 31,570       | 378,840          |
| 12   |                      | 46,960     | 78,530       | 31,570       | 378,840          |
| 6  |                      | 49,830     | 81,400       | 31,570       | 189,420          |
| 12   |                      | 73,920     | 120,780      | 46,860       | 562,320          |
| 12   | Adhoc allowance 2017 | 3,835      | 6,992        | 3,157        | 37,884           |
| 12   |                      | 4,122      | 7,279        | 3,157        | 37,884           |
| 12   |                      | 4,409      | 7,566        | 3,157        | 37,884           |
| 12   |                      | 4,696      | 7,853        | 3,157        | 37,884           |
| 12   | Adhoc allowance 2018 | 3,835      | 6,992        | 3,157        | 37,884           |
| 12   |                      | 4,122      | 7,279        | 3,157        | 37,884           |
| 12   |                      | 4,409      | 7,566        | 3,157        | 37,884           |
| 12   |                      | 4,696      | 7,853        | 3,157        | 37,884           |
| 12   | Adhoc allowance 2019 | 2,061      | 3,640        | 1,579        | 18,942           |
| 12   |                      | 2,205      | 3,783        | 1,579        | 18,942           |
| 12   |                      | 2,348      | 3,927        | 1,579        | 18,942           |
| 12   | Adhoc allowance 2021 | 4,696      | 7,853        | 3,157        | 37,884           |
| 12   | Adhoc allowance 2022 | 7474       | 12,210       | 4,736        | 56,832           |
| <b>Total</b>   |                      |            |              |              | <b>2,532,294</b> |
| <b>Dr. Amir Ejaz 01.07.2018 to 30.06.2023</b>          |                      |            |              |              |                  |
| 6  | Basic Pay            | 38,350     | 44,090       | 5,740        | 34,440           |
| 12   |                      | 41,220     | 46,960       | 5,740        | 68,880           |
| 12   |                      | 44,090     | 49,830       | 5,740        | 68,880           |
| 12   |                      | 46,960     | 52,700       | 5,740        | 68,880           |
| 6  |                      | 49,830     | 55,570       | 5,740        | 34,440           |
| 12   |                      | 78,180     | 86,700       | 8,520        | 102,240          |
| 12   | Adhoc allowance 2017 | 3,835      | 4,409        | 574          | 6,888            |
| 12   |                      | 4,122      | 4,696        | 574          | 6,888            |
| 12   |                      | 4,409      | 4,983        | 574          | 6,888            |
| 12   |                      | 4,696      | 5,270        | 574          | 6,888            |
| 12   | Adhoc allowance 2018 | 3,835      | 6,992        | 3,157        | 37,884           |
| 12   |                      | 4,122      | 7,279        | 3,157        | 37,884           |
| 12   |                      | 4,409      | 7,566        | 3,157        | 37,884           |
| 12   |                      | 4,696      | 7,853        | 3,157        | 37,884           |
| 12   | Adhoc allowance 2019 | 2,061      | 2,348        | 287          | 3,444            |
| 12   |                      | 2,205      | 2,492        | 287          | 3,444            |
| 12   |                      | 2,348      | 2,635        | 287          | 3,444            |
| 12   | Adhoc allowance 2021 | 4,696      | 7,853        | 3,157        | 37,884           |
| 12   | Adhoc allowance 2022 | 7,474      | 8,335        | 861          | 10,332           |
| <b>Total</b>   |                      |            |              |              | <b>615,396</b>   |
| <b>Grand Total</b>                                     |                      |            |              |              | <b>3147690</b>   |

**Annexure-D**

**3.4.3 Unauthorized payment of salaries to terminated employees -  
Rs 2.045 million**

| Sr. No   | Name / Personnel Number    | Designation / Scale | Termination Date | Monthly Salary (Rs)    | No. of Months | Excess Payment (Rs in million) |
|--|----------------------------|---------------------|------------------|------------------------|---------------|--------------------------------|
| <b>Distt Officer Health</b>                    |                            |                     |                  |                        |               |                                |
| 1  | Numan Zahid (31824845)     | Chowkidar BS-01     | 22.10.2022       | 24,011                 | 11            | 0.264                          |
| <b>DO (Health) Gujrat (Basic Health Units)</b> |                            |                     |                  |                        |               |                                |
| 2  | Ghulam Idrees (31460638)   | Chowkidar BS-01     | 27.04.2023       | 28,222                 | 5             | 0.141                          |
| 3  | Majid Ali (31824823)       | Chowkidar BS-01     | 09.01.2023       | 25,018                 | 9             | 0.225                          |
| 4  | Shamsa Kanwal (31805915)   | Midwife BS-04       | 23.09.2022       | 27,838                 | 7             | 0.195                          |
| 5  | Abdul Rehman (32176965)    | Naib Qasid BS-01    | 09.01.2023       | 22,372                 | 9             | 0.201                          |
| 6  | Zubaida Faiz (31425722)    | Midwife BS-04       | 05.08.2022       | 49,633                 | 1             | 0.050                          |
| <b>Government Maternity Hospital Guly</b>      |                            |                     |                  |                        |               |                                |
| 7  | Jehangir Asghar (31610986) | Lab. Assitt. BS-09  | 24.08.2022       | 32,057                 | 13            | 0.417                          |
|  |                            |                     | 24.08.2022       | Arrears Paid in Sep-22 |               | 0.095                          |
| <b>SMO Civil Hospital Jalalpur</b>             |                            |                     |                  |                        |               |                                |
| 8  | Sajjad Akbar (31205167)    | Ward Servant BS-01  | 30.08.2022       | 27,421                 | 8             | 0.219                          |
| <b>MS THQ Kharian</b>                          |                            |                     |                  |                        |               |                                |
| 9  | Aatif Nawaz (31438901)     | Baildar BS-01       | 07.12.2022       | 23,833                 | 10            | 0.238                          |
| <b>Total</b>                                   |                            |                     |                  |                        |               | <b>2.045</b>                   |

**Annexure-E**

**3.4.6 Non-supply of medicines and non-forfeiture of security - Rs 7.836 million**

| <b>Amount in Rs</b>                |  |            |               |
|------------------------------------|--|------------|---------------|
| <b>Name of company</b>             | <b>Description</b>   | <b>Qty</b> | <b>Amount</b> |
| <b>THQ Hospital Sara-e-Alamgir</b> |  |            |               |
| Kohinoor Industries                | Absorbant cotton wool  | 1,500      | 471,000       |
|                                    | Cotton bandage   | 5,000      | 273,550       |
| Saffrons Pharmaceuticals           | Misoprostol 200 mcg tab  | 5,000      | 33,400        |
| Usman company                      | Nasogastric feeding tube   | 1,000      | 56,650        |
| Munawar Pharma                     | Metoclopramide 5mg   | 2,000      | 51,780        |
| Glaxo Smith Kline                  | Tab CPM  | 50,000     | 19,550        |
| Lisco Pakistan                     | Syp Cetirzine  | 3,000      | 97,200        |
| <b>THQ Hospital Kharian</b>        |  |            |               |
| Kohinoor Industries Sahiwal        | Absorbend cotton wool (B.P.C) 500gm Absorbent wool                 | 1,000      | 314,000       |
|                                    | Cotton bandage 10cm x 6meter Kohinoor Bandage BPC                  | 1,500      | 82,065        |
| Glaxo Smith Kline                  | Amoxicillin 500mg + Clavulanic acid (as potassium) 125mg Augmenten | 60,000     | 950,400       |
|                                    | Chlorpheniramine Maleate 4mg Tablet Piriton                        | 60,000     | 23,460        |
| <b>MSSS Hospital Kunjah</b>        |  |            |               |
| Glaxo Smith Kline                  | Tab Allopurinol  | 2,000      | 10,000        |
|                                    | Amoxil   | 20,000     | 316,800       |
| Cotton Craft                       | Sterile gauze  | 300        | 16,050        |
| Kohinoor Industries                | Abrorbent cotton   | 800        | 251,200       |
|                                    | Cotton bandage 10 CM   | 2,000      | 109,420       |
|                                    | Cotton bandage 6.5 CM  | 1,000      | 34,790        |
| Novo Nordisk                       | Insulin NPH  | 50         | 20,475        |
| Pharmatec                          | Tab Salbutamol   | 11,000     | 10,164        |
|                                    | Syrup Salbutamol   | 2,000      | 68,000        |
| Zafa Pharma                        | Tab Captopril  | 10,000     | 40,000        |
|                                    | Tab Enalapril  | 5,000      | 12,500        |
|                                    | Hydrocortisone   | 5,000      | 175,000       |
| Munawar Pharma                     | Tab Metoclo-pramide  | 500        | 12,945        |
| <b>Trauma Center Lalamusa</b>      |  |            |               |
| Citi Pharma                        | Cap Cefixime   | 20,000     | 39,800        |
| Glaxo Smith Kline                  | Sus Amoxiciline 250mg  | 5,000      | 379,000       |
|                                    | Tab Chlorphen-iramine 4mg  | 50,000     | 19,550        |
|                                    | Polyfax skin ointment  | 500        | 30,840        |
| Pharmedic Lab                      | Salbutamol 4mg   | 200        | 185           |
| Akram Brothers                     | Poly propylene size 1,40mm   | 500        | 67,500        |
| Usmanco International              | Endotracheal tube with cuff  | 30         | 4,497         |
|                                    | Nelton catheter  | 100        | 2,940         |

|                                       |  |            | <b>Amount in Rs</b> |  |
|---------------------------------------|--|------------|---------------------|--|
| <b>Name of company</b>                | <b>Description</b>   | <b>Qty</b> | <b>Amount</b>       |  |
| Kohinoor Industries                   | Cotton roll (wool) 500 gm  | 500        | 157,000             |  |
|                                       | Cotton bandage 10cm*6meter   | 20,000     | 1,094,200           |  |
|                                       | Cotton bandage 6.5cm x 6meter  | 20,000     | 695,800             |  |
| Lisko Pakistan                        | Syp Cetirizen  | 1,500      | 48,600              |  |
|                                       | Tab Domperidone  | 5,000      | 7,250               |  |
| K.M Enterprises                       | Surgical paper tape 5cm x 5y   | 3,000      | 190,500             |  |
| General Pharma                        | Surgical gauze roll 1*30met  | 200        | 214,000             |  |
|                                       | Surgical gauze dressing  | 300        | 10,200              |  |
| Akram Brothers                        | Catgut chromic # 130mm   | 200        | 16,000              |  |
|                                       | catgut chromic#2/0 30mm  | 200        | 16,000              |  |
| Bajwa Pharma                          | Inj. Metoclo-pramide 2ml   | 3,000      | 25,200              |  |
| <b>Tehsil Level Hospital Lalamusa</b> |  |            |                     |  |
| Kohinoor Industries                   | Absorbent cotton wool BPC pack 500gm   | 800        | 251,200             |  |
|                                       | Cotton bandage BPC dozen pack 6.5cmx6m   | 4,000      | 139,160             |  |
| Martin Dow Limited                    | Inj. Diazepam 10mg   | 200        | 8,528               |  |
| Munawar-Pharma (Pvt) Ltd.             | Metoclo-pramide (hydrochloride) Syrup 5mg/5ml                                      | 1,000      | 25,890              |  |
| Saffron Pharmaceuticals               | Tab Misoprostol 200mcg   | 6,000      | 40,080              |  |
| K.M Enterprises                       | Surgical hypoallergenic latex free breathable paper tape 5cm X 5 m                 | 2,000      | 127,000             |  |
| Glaxo Smith Kline                     | Tab Allopurinol 300mg  | 5,000      | 25,000              |  |
|                                       | Amoxicillin (as Trihydrate) 500mg + Clavulanic acid (as potassium) 125mg Tablets.  | 15,000     | 237,600             |  |
|                                       | Amoxicillin 250mg/5ml suspension, bottle of 90ml                                   | 4,000      | 303,200             |  |
|                                       | Tab Chlorpheniramine maleate 4mg   | 70,000     | 27,370              |  |
|                                       | Polymyxin B Sulphate 10,000 Units + Zinc bacitracin 500 units per gm skin ointment | 1,000      | 61,680              |  |
| Bajwa Pharma                          | Diclofenac (Sodium) Injection 75mg in 3 ml Ampoule                                 | 12,000     | 120,000             |  |
| <b>Total</b>                          |  |            | <b>7,836,169</b>    |  |



**Annexure-F****3.4.8 Non deduction of 5% repair charges of government residences  
- Rs 1.514 million****Rs in million**

| <b>Name /<br/>Personnel No.</b> | <b>Designation</b> | <b>Allotment<br/>Date</b> | <b>Basic<br/>Pay</b> | <b>Months</b> | <b>5%<br/>Basic<br/>Pay</b> | <b>Total<br/>Recovery</b> |
|---------------------------------|--------------------|---------------------------|----------------------|---------------|-----------------------------|---------------------------|
| M. Siddique<br>31890952         | General<br>Surgeon | Oct-17                    | 82,440               | 77            | 4,122                       | 0.317                     |
| Naseem Akhter<br>30967472       | Head Nurse         | Apr-18                    | 96,370               | 69            | 4,819                       | 0.332                     |
| Samina Rizwan<br>31583226       | Charge<br>Nurse    | Feb-18                    | 41,630               | 71            | 2,082                       | 0.148                     |
| Ather Abbas<br>31993378         | Medical<br>Officer | Feb-21                    | 58,750               | 35            | 2,938                       | 0.103                     |
| Zafar Iqbal<br>31144302         | Ward Boy           | Jun-20                    | 20,190               | 43            | 1,010                       | 0.043                     |
| Ulfat Parveen<br>31824789       | Water<br>Carrier   | Feb-21                    | 13,980               | 35            | 699                         | 0.024                     |
| Sunny Masih<br>31539594         | Sanitary<br>Worker | Jan-15                    | 18,280               | 108           | 914                         | 0.099                     |
| Irfan Masih<br>31546703         | Sanitary<br>Worker | Jan-21                    | 18,280               | 36            | 914                         | 0.033                     |
| Ahmed Ali<br>32129033           | Medical<br>Officer | Mar-19                    | 58,750               | 58            | 2,938                       | 0.170                     |
| Bilal Ahmed<br>31531946         | OT<br>Assistant    | Jul-19                    | 28,370               | 54            | 1,419                       | 0.077                     |
| Javed Masih<br>31556334         | Sanitary<br>Worker | Feb-16                    | 18,280               | 95            | 914                         | 0.087                     |
| Rubab Fatima<br>31542033        | Charge<br>Nurse    | Oct-20                    | 41,630               | 39            | 2,082                       | 0.081                     |
| <b>Total</b>                    |                    |                           |                      |               |                             | <b>1.514</b>              |

**Annexure-G**

**6.4.3 Non deduction of conveyance allowance, House Rent Allowance and 5% repair charges Rs 1.649 million**

**Detail of recovery from residents of government residences**

Amount in Rs

| Sr. No.      | Name                | Designation    | Basic Pay | Conveyance Allowance | HRA   | 5%   | Amount         |
|--------------|---------------------|----------------|-----------|----------------------|-------|------|----------------|
| 1            | Irfan Masih         | Sanitary       | 19,570    | 1,337                | 1,785 |      | 37,464         |
| 2            | Khurram Masih       | Worker         | 13,980    | 1,337                | 1,785 |      | 37,464         |
| 3            | Nadia Akram         | Charge Nurse   |           | 5,000                | 2,727 |      | 12,727         |
| 4            | Dr. Maham           | WMO            | 45,070    | 5,000                | 4,433 | 2254 | 140,232        |
| 5            | Mst. Farzana Kousar | Charge Nurse   | 39,370    | 5,000                | 4,433 | 1969 | 115,224        |
| 6            | Dr. Irum Hina       | WMO            | 48,490    | 5,000                | 4,433 | 4674 | 93,488         |
| 7            | Mst. Shafqat Kiran  | Charge Nurse   | -         | 5,000                | -     | -    | 60,000         |
| 8            | Mst. Sumbal Khalid  |                | -         | 5,000                | -     | -    | 60,000         |
| 9            | Sara Iftikhar       | WMO            | -         | 5,000                | -     | -    | 60,000         |
| 10           | Shazia Khalid       | Charge Nurse   | -         | 5,000                | -     | -    | 30,000         |
| 11           | Mobin Ahmed         | Dental Surgeon | 45,070    | 5,000                | 4,433 | 2253 | 112,354        |
| 12           | Dr. Uzma Malik      | Gynecologist   | 73,920    | -                    | -     | 3696 | 44,352         |
| <b>Total</b> |                     |                |           |                      |       |      | <b>803,305</b> |

**Detail of recovery from officers / officials who availed leave**

Amount in Rs

| Sr. No. | Name                    | Designation  | Leave Category           | Duration                 | C.A Rate | No. of Days | Amount |
|---------|-------------------------|--------------|--------------------------|--------------------------|----------|-------------|--------|
| 1       | Dr. Fatima Salah ud Din | WMO          | Ex-Pakistan (EOL)        | 24.05.2023 to 04.06.2023 | 128,000  | 12          | 51,200 |
| 2       | Sajida Perveen          | Charge Nurse | Ex-Pakistan              | 01.02.2023 to 31.07.2023 | 5,000    | 181         | 25,000 |
| 3       | Sana Bhatti             |              | 09-04-2022 to 07-07-2022 | 89                       |          | 14,833      |        |
| 4       | Zahida Parveen          |              | 06-04-2022 to 04-07-2022 | 89                       |          | 14,833      |        |
| 5       | Shumila Saddique        |              | 16-04-2022 to 13-07-2022 | 89                       |          | 14,833      |        |
| 6       | Samina Mushtaq          |              | 01-06-2022 to 29-08-2022 | 89                       |          | 14,833      |        |
| 7       | Nadia Riaz              |              | 20-06-2022 to 17-09-2022 | 89                       |          | 14,833      |        |
| 8       | Fozia Iqbal             |              | 20-06-2022 to 16-09-2022 | 89                       |          | 14,833      |        |
| 9       | Saima Munawar           |              | 19-07-2022 to 16-10-2022 | 89                       |          | 14,833      |        |
| 10      | Saiqa Tariq             |              | 18-08-2022 to 15-11-2022 | 89                       |          | 14,833      |        |
| 11      | Shakila Shokat          |              | 01-09-2022 to 29-11-2022 | 89                       |          | 14,833      |        |
| 12      | Attia Irfan             |              | 01-09-2022 to 29-11-2022 | 89                       |          | 14,833      |        |
| 13      | Adeela Arshad           |              | 03-11-2022 to 30-01-2023 | 89                       |          | 14,833      |        |
| 14      | Asma Zahoor             |              | 08-11-2022 to 05-02-2022 | 89                       |          | 14,833      |        |

| Amount in Rs |                      |                          |                          |                          |                          |             |        |
|--------------|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------|--------|
| Sr. No.      | Name                 | Designation              | Leave Category           | Duration                 | C.A Rate                 | No. of Days | Amount |
| 15           | Azmat                | Midwife                  |                          | 17-10-2022 to 13-01-2023 |                          | 89          | 4,325  |
| 16           | Noureen Amjad        | Charge Nurse             |                          | 05-11-2022 to 02-02-2023 |                          | 89          | 14,833 |
| 17           | Iqra Ghulam Muhammad |                          |                          | 26-12-2022 to 24-03-2023 |                          | 89          | 14,833 |
| 18           | Aansa Naseem         |                          |                          | 15-12-2022 to 14-03-2023 |                          | 89          | 14,833 |
| 19           | Anum Salamat         |                          |                          | 01-11-2022 to 29-01-2023 |                          | 89          | 14,833 |
| 20           | Habiba Ashraf        |                          |                          | 24-12-2022 to 23-03-2023 |                          | 89          | 14,833 |
| 21           | Amreen Arshad        |                          |                          | 29-11-2022 to 26-02-2023 |                          | 89          | 14,833 |
| 22           | Nabila Shahzadi      |                          | Head Nurse               | Earned Leave             | 01-02-2023 to 01-04-2023 |             | 60     |
| 23           | Noureen Amjad        | 10-02-2023 to 10-04-2023 |                          |                          | 60                       | 10,000      |        |
| 24           | Sadia Javeed         | 10-02-2023 to 25-02-2023 |                          |                          | 16                       | 2,667       |        |
| 25           | Shumila Khaliq       | 20-02-2023 to 06-04-2023 |                          |                          | 41                       | 6,833       |        |
| 26           | Nida Zafar           | 20-02-2023 to 19-03-2023 |                          |                          | 28                       | 4,667       |        |
| 27           | Naima Abdulla        | 20-01-2023 to 28-04-2023 |                          |                          | 99                       | 16,500      |        |
| 28           | Khalida Bashir       | 22-12-2022 to 20-03-2023 |                          |                          | 101                      | 16,833      |        |
| 29           | Sumbal Khalid        | 01-02-2023 to 02-03-2023 |                          |                          | 30                       | 5,000       |        |
| 30           | Maria Amber          | 30-01-2023 to 30-03-2023 |                          |                          | 60                       | 10,000      |        |
| 31           | Samya Bashir         | 01.11.2022 to 30.11.2022 |                          |                          | 30                       | 5,000       |        |
| 32           | Anum Shahzadi        | 30-01-2023 to 30-03-2023 |                          |                          | 60                       | 10,000      |        |
| 33           | Madhia Mushtaq       | 01-02-2023 to 12-03-2023 |                          |                          | 40                       | 6,667       |        |
| 34           | Shumila Bashir       | 01-02-2023 to 12-03-2023 |                          |                          | 40                       | 6,667       |        |
| 35           | Farah Shahzadi       | Charge Nurse             | 17.04.2023 to 15.07.2023 | 89                       | 14,833                   |             |        |
| 36           | Sidra Arshad         |                          | 09-02-2023 to 08-05-2023 | 89                       | 14,833                   |             |        |
| 37           | Kalsoom Liaquat      |                          | 15-02-2023 to 28-02-2023 | 14                       | 2,333                    |             |        |
| 38           | Mehmooda Firdous     |                          | 01-02-2023 to 13-04-2023 | 72                       | 12,000                   |             |        |
| 39           | Sumaira Rasheed      |                          | 15-04-2023 to 30-06-2023 | 77                       | 12,833                   |             |        |
| 40           | Nayyia David         |                          | 15-04-2023 to 30-06-2023 | 77                       | 12,833                   |             |        |
| 41           | Sadia Manzoor        |                          | 20-06-2023 to 19-07-2023 | 30                       | 5,000                    |             |        |
| 42           | Tehmina Samad        | Head Nurse               | 15-05-2023 to 11-08-2023 | 89                       | 14,833                   |             |        |
| 43           | Razia Sultana        |                          | 20-05-2023 to            | 91                       | 15,167                   |             |        |

Amount in Rs

| Sr. No. | Name               | Designation                    | Leave Category           | Duration                 | C.A Rate                 | No. of Days | Amount |
|---------|--------------------|--------------------------------|--------------------------|--------------------------|--------------------------|-------------|--------|
|         |                    |                                |                          | 18-08-2023               |                          |             |        |
| 44      | Fozia Kousar       | Charge Nurse                   | Maternity Leave          | 10-06-2023 to 08-08-2023 |                          | 60          | 10,000 |
| 45      | Nasreen Akhtar     |                                |                          | 01.12.2022 to 30.12.2022 |                          | 30          | 5,000  |
| 46      | Nasreen Akhtar     |                                |                          | 16-01-2023 to 14-04-2023 |                          | 89          | 14,833 |
| 47      | Fatima Rukhsar     |                                |                          | 20-02-2023 to 20-05-2023 |                          | 89          | 14,833 |
| 48      | Nabila Shoukat     |                                |                          | 04-02-2023 to 04-05-2023 |                          | 89          | 14,833 |
| 49      | Nabila Shahzadi    |                                |                          | 15-05-2023 to 11-08-2023 |                          | 89          | 14,833 |
| 50      | Humira Kousar      |                                |                          | 05-06-2023 to 02-09-2023 |                          | 89          | 14,833 |
| 51      | Amna Sundas        |                                |                          | 21-06-2023 to 17-09-2023 |                          | 89          | 14,833 |
| 52      | Khalida Haneef     |                                |                          | Earned Leave             | 10-03-2023 to 31-03-2023 |             | 21     |
| 53      | Lubna Saddique     |                                | 11-03-2023 to 30-03-2023 |                          |                          | 20          | 3,333  |
| 54      | Saima Bibi         |                                | 16-03-2023 to 30-03-2023 |                          |                          | 15          | 2,500  |
| 55      | Yasmeen Mushtaque  |                                | 15-03-2023 to 29-03-2023 |                          |                          | 15          | 2,500  |
| 56      | Razia Niamat       |                                | 15-03-2023 to 29-03-2023 |                          |                          | 15          | 2,500  |
| 57      | Gulashan Parveen   |                                | 16-03-2023 to 30-03-2023 |                          |                          | 15          | 2,500  |
| 58      | Farah Shahzadi     |                                | 15-04-2023 to 15-07-2023 |                          |                          | 92          | 15,333 |
| 59      | Farah Anwar        |                                | 01-01-2023 to 17-01-2023 |                          |                          | 17          | 2,833  |
| 60      | Fatima Rukhsar     |                                | 01-12-2022 to 30-12-2022 |                          |                          | 30          | 5,000  |
| 61      | Fozia Iqbal        |                                | 28-09-2022 to 25-11-2022 |                          |                          | 59          | 9,833  |
| 62      | Mst. Rebecca Faiz  |                                | 01-07-2022 to 31-07-2022 |                          |                          | 31          | 5,167  |
| 63      | Faiza Liaqat       |                                | 20-10-2022 to 19-11-2022 |                          | 31                       | 5,167       |        |
| 64      | Mst. Sidra Arshad  | 01-09-2022 to 30-09-2022       |                          | 30                       | 5,000                    |             |        |
| 65      | Mst. Saima Munawar | Maternity Leave                | 19-07-2022 to 16-10-2022 |                          | 90                       | 15,000      |        |
| 66      | Dr. Uzma Malik     | Consultant Gynaecologist       | Earned Leave             | 20-10-2022 to 03-12-2022 |                          | 45          | 7,500  |
| 67      | Anum Rashid        | Emergency Medical Technologist | Maternity Leave          | 06-09-2022 to 04-12-2022 |                          | 89          | 14,833 |
| 68      | Adeela Arshad      | Charge Nurse                   |                          | 03-11-2022 to 30-01-2023 |                          | 89          | 14,833 |
| 69      | Dr. Iram Hina      | WMO                            |                          | 19-12-2022 to 18-03-2023 |                          | 89          | 14,833 |
| 70      | Samya Bashir       | Charge Nurse                   | Earned Leave             | 01-11-2022 to 30-11-2022 |                          | 30          | 5,000  |

**Amount in Rs**

| <b>Sr. No.</b>     | <b>Name</b>                | <b>Designation</b>           | <b>Leave Category</b> | <b>Duration</b>          | <b>C.A Rate</b> | <b>No. of Days</b> | <b>Amount</b> |                  |
|--------------------|----------------------------|------------------------------|-----------------------|--------------------------|-----------------|--------------------|---------------|------------------|
| 71                 | Nuzat Mukthar              | Medical Imaging Technologist | Maternity Leave       | 18.10.2022 to (89days)   |                 | 89                 | 14,833        |                  |
| 72                 | Sidra Afzal Butt           | WMO                          | Leave/Absent          | 23.08.2022 to 04.10.2022 |                 | 43                 | 7,167         |                  |
| 73                 | Dr. Muhammad Sajjad Yaqoub | Consultant Anesthetist       | Ex Pakistan           | 06.09.2022 to 22.09.2022 |                 | 17                 | 2,833         |                  |
| 74                 | Dr. Saira Amjad            | WMO                          | Leave                 | 01.01.2023               |                 | 1                  | 167           |                  |
| 75                 | Dr. Shabana kanwal         | WMO                          | Maternity Leave       | 06.03.2023 to (89days)   |                 | 89                 | 14,833        |                  |
| 76                 | Dr. Awais Afzal            | Ophthalmologist              | Medical Leave         | 15.05.2023 to 25.05.2023 |                 | 11                 | 1,833         |                  |
| <b>Total</b>       |                            |                              |                       |                          |                 |                    |               | <b>845,859</b>   |
| <b>Grand Total</b> |                            |                              |                       |                          |                 |                    |               | <b>1,649,164</b> |

**Annexure-H**

**7.4.6 Splitting of job orders to avoid open tender - Rs 4.422 million**

**THQ Hospital Daska**

Amount in Rs

| Date Received              | Description  | Bill No. | Bill Received Back from Store | Bills Handed over to FBO | Bill Amount Including GST |
|----------------------------|--|----------|-------------------------------|--------------------------|---------------------------|
| <b>M/s Qasim Brothers</b>  |  |          |                               |                          |                           |
| 26-10-2022                 | ceiling fan SK qty=6 rate=9700   | 4480     | 31-10-2022                    | 25-11-2022               | 68,094                    |
| 26-10-2022                 | Mega bracket fan qty=4 rate=14500, roll bullt qty=7 rate=78  | 4570     | 28-11-2022                    | 28-11-2022               | 68,499                    |
| 26-10-2022                 | mega bracket fan qty=3 rate=14500  | 4482     | 28-11-2022                    | 28-11-2022               | 50,895                    |
| 26-10-2022                 | ceiling fan SK qty=4 rate=9700 wire 3/29 Coil qty=1 rate=4550, Tape rate=60 rate=60  | 4572     | 31-12-2022                    | 26-01-2023               | 51,000                    |
| 9/3/2023                   | Bulb 50w philips qty=8 rate=2020, Fan tiki qty=12 rate=45, Sheet 2+2 qty=2 rate=720, tikki qty=10 rate=32, ductt patti qty=21 rate=600, patti 60x60 ty=1 rate=1350   | 5190     |                               |                          | 37,920                    |
| 29-05-2023                 | exhuast fan 8" glass qty=13 rate=4700  | 5506     |                               |                          | 72,098                    |
| 6/6/2023                   | bracket fan 18" qty=5 rate=12500   | 5630     |                               |                          | 73,750                    |
| 6/6/2023                   | Mega ceiling fan deluxe SK qty=5 rate=12000  | 5549     |                               |                          | 70,800                    |
| 6/6/2023                   | Mega ceiling fan deluxe qty=5 rate=12000   | 5526     |                               |                          | 70,800                    |
| 26-06-2023                 | bracket fan 18" S.k qty=5 rate=12500   | 5612     |                               |                          | 73,750                    |
| 18-08-2022                 | yellow shopper nomal size qty=100kg rate=480   | 4051     | 24-08-2022                    | 25-08-2022               | 56,160                    |
| 10/5/2022                  | blue tip pack of 500 qty=20 rate=520 yellow tip pack of 1000 qty=20 rate=480 test tube plastic pack of 500 qty=10 rate=2000  | 3888     | 26-09-2022                    | 28-09-2022               | 40,000                    |
| 18-10-2022                 | Yellow shopper qty=100kg rate=430  | 4445     | 30-10-2022                    | 25-11-2022               | 50,310                    |
| 2/1/2023                   | Yellow shopper qty=100kg rate=430  | 4865     | 18-01-2023                    | 26-01-2023               | 50,310                    |
| <b>Total</b>               |  |          |                               |                          | <b>834,386</b>            |
| <b>M/s Welfare Traders</b> |  |          |                               |                          |                           |
| 9/6/2023                   | yellow tip 1x100 qyt=95 rate=2100  | 913      |                               |                          | <b>199,500</b>            |
| <b>M/s Qasim Brothers</b>  |  |          |                               |                          |                           |
| 16-07-2022                 | printer model hp3015 dn xl toner qty=1   | 3925     | 24-08-2022                    | 25-08-2022               | 46,683                    |
| 19-07-2022                 | printer model hp3015 dn xl toner qty=1   | 3948     | 24-08-2022                    | 25-08-2022               | 46,683                    |
| 15-12-2022                 | HP 3015 P # 1 R#1 Toner refill + Sleeve =D Blade, qty=1 rate=3620, HP 3015 P#13 Lab Pressure Blade+ Sleeve qty=1 rate=4500, HP 3015 P#3 R#4 Toner refill + Drum qty=1 rate=2200, HP 4015, P#4 R#4 metal Sleeve + Pressure Sleeve qty=1 rate=11600, HP 3015 P# 11 Emergency Pharmacy, refill + Drum changed qty=1 | 4864     | 18-01-2023                    | 26-01-2023               | 39,452                    |

|                            |  |       |            |            |                  |
|----------------------------|--|-------|------------|------------|------------------|
|                            | rate=2200  |       |            |            |                  |
| 12/5/2023                  | HP printers repair consolidated qty=18   | 5314  |            |            | 63,944           |
| 6/6/2023                   | HP 3015 Opd pharmacy drum change qty=1, rate=1100, HP 3015 EMO phar pressure +heater sleeve change qty=1 rate=5500, HP 3015 lab refill + drum change qty=1 rate=2500 ETC | 5626  |            |            | 46,551           |
| 19-07-2022                 | computer paper rim a4 size 80gm qty=35 rim rate=1750   | 3929  |            | 12/12/2022 | 71,662           |
| 19-07-2022                 | computer paper a5 size 70gm qty100 rim rate=847  | 3945  |            | 12/12/2022 | 99,099           |
| 19-07-2022                 | computer paper a4 size 70gm qty=50 rim rate=1695   | 3938  | 29-08-2022 | 12/12/2022 | 99,157           |
| <b>Total</b>               |  |       |            |            | <b>513,231</b>   |
| <b>M/s Kashmir Traders</b> |  |       |            |            |                  |
| 10/9/2022                  | 200KG Washing soda rate=100, Surf excel qty=48 rate=585, Tissue paper qty=50 rate=225, OT shoes 25 pieces rate=190   | 11390 | 21-10-2022 | 21-10-2022 | <b>74,974</b>    |
| <b>M/s Qasim Brothers</b>  |  |       |            |            |                  |
| 14-09-2022                 | computer paper a4 70gm BLC qty=90 rim rate=1695  | 4275  |            | 12/12/2022 | 178,483          |
| 14-09-2022                 | computer paper a5 70gm blc qty=100 rim rate=875  | 4276  |            | 12/12/2022 | 102,375          |
| 18-10-2022                 | Computer Paper A5 Size 70Gm Qty=70rims rate=875/rim  | 4462  | 19-10-2022 | 25-11-2022 | 71,662           |
| 16-12-2022                 | computer papers a4 size 70gm qty=35 rim rate=1750qasim   | 4790  | 20-01-2023 | 26-01-2023 | 71,662           |
| 16-12-2022                 | 16-12-2022computer paper a5 size 70gm qty=70 rim rate=875  | 4792  | 21-01-2023 | 26-01-2023 | 71,662           |
| 11/1/2023                  | Computer paper A5 Size 70Gm Qty=70 rim rate=875  | 4927  | 18-01-2023 | 26-01-2023 | 71,662           |
| 26-01-2023                 | COMPUTER PAPER a4 70gM Qty=35 rim rate=1750  | 5040  |            |            | 71,662           |
| 4/2/2023                   | Computer paper A5 rim qty=58 rims rate=1090  | 5076  |            |            | 73,967           |
| 2/3/2023                   | computer paper a4 size 70gm qyt=29 rim rate=2180   | 5181  |            |            | 73,967           |
| 2/3/2023                   | Computer paper a5 qty=58rim rate=1090  | 5180  |            |            | 73,967           |
| 10/3/2023                  | computer paper a4 qty=29 rim rate=2180   | 5232  |            |            | 74,600           |
| 6/3/2023                   | computer paper a5 qty=58 rim rate=1090   | 5235  |            |            | 74,600           |
| 6/6/2023                   | Computer paper A5 size qty=58 rim rate=1090  | 5532  |            |            | 74,600           |
| <b>Total</b>               |  |       |            |            | <b>1,084,869</b> |
| <b>M/s Welfare Traders</b> |  |       |            |            |                  |
| 9/6/2023                   | BLC computer paper 70gm qty=100 rim rate=1125  | 921   |            |            | 112,500          |
| 9/6/2023                   | a4 computer paper BLC qty=75 rim rate=2250   | 917   |            |            | 168,750          |
| 9/6/2023                   | computer paper A4 70gm BLC qty=25 rim rate=2250  | 923   |            |            | 66,375           |
| 16-06-2023                 | Computer paper A5 qty=58 im rate=1090  | 5720  |            |            | 74,600           |
| 16-06-2023                 | Computer paper A4 qty=29 rim rate=2180   | 5740  |            |            | 74,600           |
| 26-07-2022                 | battery for dialysis qty=6 rate=18900  | 3975  | 26-09-2022 | 28-09-2022 | 132,678          |
| 10/9/2022                  | batteries 9.6 V ecg machine fcp 7101 qty=2 rate=12400, new lcd original fakuda denshy ecg machine qty=1  | 4227  | 1/12/2022  | 7/12/2022  | 67,626           |

|                    |  |      |            |            |                  |
|--------------------|--|------|------------|------------|------------------|
|                    | rate=25200, service charges qty=1<br>rate=7800   |      |            |            |                  |
| 14-10-2022         | ECG machin batteries 9.6V FCP 7101<br>qty=6 rate=10417   | 4442 | 1/11/2022  | 11/11/2022 | 73,127           |
| 16-11-2022         | Batteries 12V 7A qty=8 rate=5600,<br>batteries 12V 5A Qty=3 rate=4650  | 4702 | 20-01-2023 | 26-01-2023 | 68,737           |
| 16-11-2022         | Batteries 12V 5A Qty=13 rate=4650  | 4682 | 18-01-2023 | 21-01-2023 | 70,726           |
| 25-01-2023         | 12V 17A Battery + software qty=1<br>rate=13900, 12V 7A battery qty=1<br>rate=9250, 12V 7A battery qty=1<br>rate=9250                                       | 5027 |            |            | 37,908           |
| 25-01-2023         | APC UPS Software + 12V 12A battery<br>qty=1 rate=16200, APC UPS software<br>12V 12A Qty=1 Rate=16200, APC UPS<br>RCP + 12V 12A Battery qty=1<br>rate=17700 | 5028 |            |            | 58,617           |
| <b>Total</b>       |  |      |            |            | <b>1,006,244</b> |
| <b>Grand Total</b> |  |      |            |            | <b>3,713,204</b> |

### THQ Hospital Kotli Loharan

| Amount in Rs |                        |                 |                           |  |                |                |
|--------------|------------------------|-----------------|---------------------------|--|----------------|----------------|
| Sr. No.      | Invoice No. / Bill No. | Date of invoice | Supply order              | Detailed object  | GST            | Amount         |
| 1            | 031222                 | 19.07.2022      | 91-92 dated<br>04.07.2022 | NVR 32 CH up to 12MP   | 10,303         | 70,913         |
| 2            | 031223                 | 20.07.2022      |                           | Hard Disk, Poe switch Rack   | 10,657         | 73,340         |
| 3            | 031224                 | 21.07.2022      |                           | Rack, Camera material,<br>network cable                                    | 10,476         | 72,088         |
| 4            | 031225                 | 22.07.2022      |                           | Electric cable, network cable  | 10,589         | 72,871         |
| 5            | 031226                 | 23.07.2022      |                           | Network camera 1080  | 10,149         | 69,849         |
| 6            | 031227                 | 24.07.2022      |                           | Network camera 1080 up to 30<br>mtr night vision                           | 10,149         | 69,849         |
| 7            | 031228                 | 25.07.2022      | 93-94 dated<br>04.07.2022 | Network camera 1080 up to 30<br>mtr night vision                           | 10,149         | 69,849         |
| 8            | 031229                 | 26.07.2022      |                           | Network camera 1080 up to 30<br>mtr night vision, Electric cable<br>copper | 10,336         | 71,136         |
| 9            | 031230                 | 27.07.2022      |                           | Network cable, electric cable  | 10,597         | 72,929         |
| 10           | 031231                 | 28.07.2022      |                           | Poe switch 8 P Giga, Network<br>switch                                     | 9,608          | 66,120         |
| <b>Total</b> |                        |                 |                           |  | <b>103,013</b> | <b>708,944</b> |

**I + II = Rs 3.713 million + Rs 0.709 million = Rs 4.422 million**



**Annexure-I****8.4.3 Irregular utilization of emergency funds-Rs 6.129 million**

Rs in million

| <b>Sr. No.</b> | <b>Description of Medicine</b> | <b>Name of supplier</b> | <b>Invoice</b> | <b>Date</b> | <b>Qty</b> | <b>Amount</b> |
|----------------|--------------------------------|-------------------------|----------------|-------------|------------|---------------|
| 1              | BSR Strip                      | Madina Pharma           | 993            | 16.02.23    | 50,000     | 1.992         |
| 2              | Dobutamine Hydrochloride       | Adnan Trader            | 521            | 03.02.23    | 2,000      | 0.950         |
| 3              | Metoclopramine HCL             | Adnan Trader            | 521            | 03.02.23    | 50,000     | 0.797         |
| 4              | MSc Medicine                   | Madina Pharma           | 1007           | 08.04.23    |            | 1.019         |
| 5              | Methylated spirit              | Sunwin Enterprise       | 493            | 28.11.22    | 114        | 0.198         |
| 6              | Pricker Lancet (china)         | Madina Pharma           | 976            | 20.11.22    | 62,500     | 0.200         |
| 7              | Lab material                   | Zafaryab traders        | 90070          | 19.11.22    |            | 0.187         |
| 8              | UPT Urine Pregnancy strip      | Madina Pharma           | 101            | 05.05.23    | 1,000      | 0.022         |
| 9              | Distilled water                | Sunwin Enterprise       | 522            | 08.05.23    | 200        | 0.070         |
| 10             | Sclape Vain needle             | Zafaryab traders        | 9000108        | 08.05.23    | 800        | 0.072         |
| 11             | Blood Bag 500ml                | Zafaryab traders        | 90097          | 11.01.23    | 100        | 0.038         |
| 12             | Citrosterile solution          | Sunwin Enterprise       | 500            | 05.12.22    | 5          | 0.064         |
| 13             | Pricker Lancet (china)         | Madina Pharma           | 974            | 17.11.22    | 20,000     | 0.064         |
| 14             | Dengue Igg-1g device           | Sunwin Enterprise       | 523            | 12.06.23    | 200        | 0.075         |
| 15             | Blood Bag 500ml                | Zafaryab traders        | 900109         | 22.05.23    | 100        | 0.073         |
| 16             | Blood Bag 500ml                | Zafaryab traders        | 900110         | 22.05.23    | 100        | 0.073         |
| 17             | Anicera A, B, C                | Zafaryab traders        | 900106         | 25.02.23    | 10         | 0.029         |
| 18             | Blood Bag 500ml                | Zafaryab traders        | 90099          | 29.12.22    | 100        | 0.038         |
| 19             | Sclape Vain needle             | Zafaryab traders        | 900107         | 28.03.23    | 500        | 0.042         |
| 20             | Dental Persocain 1.8ml         | KK Enterprises          | 1140           | 13.06.23    | 350        | 0.063         |
| 21             | Dental Catridge persocain      | KK Enterprises          | 1134           | 06.05.23    | 350        | 0.063         |
| <b>Total</b>   |                                |                         |                |             |            | <b>6.129</b>  |

**Annexure-J****9.4.1 Double drawl of salary by contingent paid staff - Rs 40.713 million****Rs in million**

| <b>Name of formations</b>                            | <b>Batch No.</b>            | <b>No. of workers</b> | <b>Period</b>  | <b>Amount</b> |
|--|-----------------------------|-----------------------|--|---------------|
| DDHO Wahga Town                                      | 495                         | 83                    | 01.07.22 to 27.09.22   | 7.138         |
| DDHO Shalimar Town                                   | 437                         | 54                    | 01.07.22 to 27.09.22   | 4.644         |
| DDHO Wahga Town                                      | 350, 145                    | 39                    | 29.09.22 to 30.11.22   | 2.379         |
| DDHOs Samnabad, Data Gunj Bux, Aziz Bhatti, Shalamar | -                           | 04                    | 01.07.22 to 27.09.22 & 29.09.22 to 30.11.22  | 0.816         |
| DDHO Aziz Bhatti                                     | 240, 460, 350, 210, 140, 50 | 26                    | 01.07.21 to 27.09.21, 25.07.21 to 21.10.21, 01.04.21 to 30.06.21, 01.07.22 to 27.09.22, 14.10.21 to 10.01.22, 24.11.21 to 20.02.22 | 1.908         |
| DDHO Allama Iqbal Town                               | 787                         | 88                    | 01.07.22 to 27.09.22   | 7.558         |
|  | 787                         | 32                    | 01.07.22 to 27.09.22   | 2.748         |
|  | 1,188                       | 22                    | 29.09.22 to 30.11.22   | 1.039         |
| DDHO Nishter Town                                    | 1,187                       | 79                    | 29.09.22 to 30.11.22   | 4.803         |
| DDHO Cantt   | 1,150                       | 127                   | 29.09.22 to 30.11.22   | 7.680         |
| <b>Total</b>   |                             |                       |  | <b>40.713</b> |

## Annexure-K

### 9.4.4 Misappropriation of funds due to double hiring of contingent paid staff - Rs 46.689 million

Rs in million

| Order No. | Name             | CNIC          | Period               | Batch | Town     | Amount |
|-----------|------------------|---------------|----------------------|-------|----------|--------|
| 601       | Abdul Razzaq     | 3510344483277 | 01.07.22 to 27.9.22  | 787   | AIT      | 0.086  |
| 383       | Abdul Razzaq     | 3510344483277 | 01.07.22 to 27.09.22 | 423   | Snnabad  | 0.086  |
| 331.      | Muqadas          | 3520111957208 | 01.07.22 to 27.9.22  | 983   | Cantt    | 0.086  |
| 67        | Muqadas          | 3520111957208 | 1.7.22 to 27.9.22    | 437   | Shalimar | 0.086  |
| 161       | Ghulam Rasool    | 3520115868899 | 1.7.22 to 27.9.22    | 765   | NT       | 0.086  |
| 245       | Ghulam Rasool    | 3520115868899 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 34.       | Nazia Saleem     | 3520129486826 | 01.07.22 to 27.9.22  | 983   | Cantt    | 0.086  |
| 120       | Nazia Saleem     | 3520129486826 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 192       | Suleman Ameen    | 3520148573637 | 1.7.22 to 27.9.22    | 765   | NT       | 0.086  |
| 418       | Suleman Ameen    | 3520148573637 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 41.       | Shazia Asif      | 3520152118552 | 01.07.22 to 27.9.22  | 983   | Cantt    | 0.086  |
| 242       | Shazia Asif      | 3520152118552 | 1.7.22 to 27.9.22    | 437   | Shalimar | 0.086  |
| 855.      | Sumaira Kauser   | 3520152648500 | 01.07.22 to 27.9.22  | 983   | Cantt    | 0.086  |
| 172       | Sumaira Hanif    | 3520152648500 | 1.7.22 to 27.9.22    | 437   | Shalimar | 0.086  |
| 757       | Sumaira Kauser   | 3520152648500 | 1.7.22 to 27.9.22    | 757   | DGBT     | 0.086  |
| 333.      | Saira            | 3520163897350 | 01.07.22 to 27.9.22  | 983   | Cantt    | 0.086  |
| 726       | Saira            | 3520163897350 | 1.7.22 to 27.9.22    | 757   | DGBT     | 0.086  |
| 300       | Mian Adeel Zaib  | 3520168984127 | 1.7.22 to 27.9.22    | 765   | NT       | 0.086  |
| 419       | Mian Adeel Zaib  | 3520168984127 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 190.      | Zainab           | 3520173555350 | 01.07.22 to 27.9.22  | 983   | Cantt    | 0.086  |
| 415       | Zainab           | 3520173555350 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 5.        | Uzma Yousaf      | 3520175146596 | 01.07.22 to 27.9.22  | 140   | Cantt    | 0.086  |
| 425       | Uzma Yousaf      | 3520175146596 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 255       | Sh. M. Abdullah  | 3520179642577 | 1.7.22 to 27.9.22    | 437   | Shalimar | 0.086  |
| 311       | M. Mohsin        | 3520179642577 | 1.7.22 to 27.9.22    | 437   | Shalimar | 0.086  |
| 34        | Sh. M. Abdullah  | 3520179642577 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 293       | M Arsalan Malik  | 3520182662117 | 1.7.22 to 27.9.22    | 765   | NT       | 0.086  |
| 240       | M Arsalan Malik  | 3520182662117 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 271.      | Saif Ullah       | 3520194471337 | 01.07.22 to 27.9.22  | 983   | Cantt    | 0.086  |
| 249       | Saif Ullah       | 3520194471337 | 1.7.22 to 27.9.22    | 437   | Shalimar | 0.086  |
| 382       | Arslan Ali       | 3520206008499 | 1.7.22 to 27.9.22    | 757   | DGBT     | 0.086  |
| 257       | Arslan Ali       | 3520206008499 | 1.7.22 to 27.9.22    | 439   | Ravi     | 0.086  |
| 493       | Hina Shehzadi    | 3520212749592 | 1.7.22 to 27.9.22    | 765   | NT       | 0.086  |
| 137       | Hina Shehzadi    | 3520212749592 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 884.      | Mehreen Nadeem   | 3520215767798 | 01.07.22 to 27.9.22  | 983   | Cantt    | 0.086  |
| 456       | Mehreen Nadeem   | 3520215767798 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 563       | Wahab Awais Butt | 3520221859401 | 1.7.22 to 27.9.22    | 757   | DGBT     | 0.086  |
| 61        | Wahab Awais Butt | 3520221859401 | 1.7.22 to 27.9.22    | 439   | Ravi     | 0.086  |
| 579       | M. Mohsin        | 3520222430717 | 1.7.22 to 27.9.22    | 757   | DGBT     | 0.086  |
| 135       | Mohsin           | 3520222430717 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 161       | Rimsha Arshad    | 3520225914766 | 1.7.22 to 27.9.22    | 437   | Shalimar | 0.086  |
| 51        | Rimsha Arshad    | 3520225914766 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 214       | Daniyal Javed    | 3520235364689 | 1.7.22 to 27.9.22    | 757   | DGBT     | 0.086  |
| 20        | Daniyal Javed    | 3520235364689 | 1.7.22 to 27.9.22    | 423   | Snnabad  | 0.086  |
| 271       | Sana Kashif      | 3520235581376 | 1.7.22 to 27.9.22    | 437   | Shalimar | 0.086  |
| 383       | Sana Kashif      | 3520235581376 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 151.      | Shagufta Zahra   | 3520244262656 | 1.7.22 to 27.9.22    | 238   | Cantt    | 0.086  |
| 97        | Shagufta Zahra   | 3520244262656 | 1.7.22 to 27.9.22    | 466   | Gulberg  | 0.086  |
| 632.      | Ashfaq Patras    | 3520249592919 | 01.07.22 to 27.9.22  | 983   | Cantt    | 0.086  |
| 727       | Ashfaq Patras    | 3520249592919 | 1.7.22 to 27.9.22    | 757   | DGBT     | 0.086  |
| 333       | M. Umar          | 3520257600101 | 1.7.22 to 27.9.22    | 757   | DGBT     | 0.086  |
| 18        | M. Umar          | 3520257600101 | 1.7.22 to 27.9.22    | 423   | Snnabad  | 0.086  |
| 81        | Kamran Ramzan    | 3520259870091 | 1.7.22 to 27.9.22    | 757   | DGBT     | 0.086  |
| 249       | Kamran Ramzan    | 3520259870091 | 1.7.22 to 27.9.22    | 439   | Ravi     | 0.086  |
| 59        | Samsoon Masih    | 3520259870091 | 1.7.22 to 27.9.22    | 423   | Snnabad  | 0.086  |

Rs in million

| Order No. | Name                | CNIC          | Period              | Batch | Town     | Amount |
|-----------|---------------------|---------------|---------------------|-------|----------|--------|
| 135       | Samsoon Masih       | 3520259874751 | 1.7.22 to 27.9.22   | 757   | DGBT     | 0.086  |
| 86        | Samsoon Masih       | 3520259874751 | 1.7.22 to 27.9.22   | 423   | Smnabad  | 0.086  |
| 88        | M. Adnan            | 3520261508721 | 1.7.22 to 27.9.22   | 439   | Ravi     | 0.086  |
| 408       | M. Adnan            | 3520261508721 | 1.7.22 to 27.9.22   | 466   | Gulberg  | 0.086  |
| 595       | Aleena jabeen       | 3520265670724 | 1.7.22 to 27.9.22   | 765   | NT       | 0.086  |
| 149       | Aleena jabeen       | 3520265670724 | 1.7.22 to 27.9.22   | 466   | Gulberg  | 0.086  |
| 260       | Sajjad Ali          | 3520267359451 | 1.7.22 to 27.9.22   | 437   | Shalimar | 0.086  |
| 753       | Sajid Ali           | 3520267359451 | 1.7.22 to 27.9.22   | 757   | DGBT     | 0.086  |
| 264       | UMAIR ALI           | 3520268305861 | 1.7.22 to 27.9.22   | 787   | AIT      | 0.086  |
| 231       | UMAIR ALI           | 3520268305861 | 1.7.22 to 27.9.22   | 423   | Smnabad  | 0.086  |
| 6         | Nadeem Younas       | 3520281246421 | 1.7.22 to 27.9.22   | 757   | DGBT     | 0.086  |
| 256       | Nadeem              | 3520281246421 | 1.7.22 to 27.9.22   | 439   | Ravi     | 0.086  |
| 712       | M BILAL MANZOOR     | 3520291144547 | 1.7.22 to 27.9.22   | 787   | AIT      | 0.086  |
| 214       | M BILAL MANZOOR     | 3520291144547 | 1.7.22 to 27.9.22   | 423   | Smnabad  | 0.086  |
| 626       | Rehman SHoukat      | 3520291573731 | 1.7.22 to 27.9.22   | 757   | DGBT     | 0.086  |
| 71        | Rehman SHoukat      | 3520291573731 | 1.7.22 to 27.9.22   | 423   | Smnabad  | 0.086  |
| 94        | kalsoom Munir Ahmad | 3520294973200 | 1.7.22 to 27.9.22   | 765   | NT       | 0.086  |
| 406       | kalsoom Munir       | 3520294973200 | 1.7.22 to 27.9.22   | 466   | Gulberg  | 0.086  |
| 435       | Nimra Farooq        | 3540167621190 | 1.7.22 to 27.9.22   | 757   | DGBT     | 0.086  |
| 73        | Nimra Farooq        | 3540167621190 | 1.7.22 to 27.9.22   | 439   | Ravi     | 0.086  |
| 425       | Usama Farooq        | 3540187554231 | 1.7.22 to 27.9.22   | 757   | DGBT     | 0.086  |
| 29        | Usama Farooq        | 3540187554231 | 1.7.22 to 27.9.22   | 423   | Smnabad  | 0.086  |
| 29        | Mazhar Hussain      | 3550302334581 | 1.7.22 to 27.9.22   | 765   | NT       | 0.086  |
| 188       | Mazhar Hussain      | 3550302334581 | 1.7.22 to 27.9.22   | 757   | DGBT     | 0.086  |
| 252       | Mazhar Hussain      | 3550302334581 | 1.7.22 to 27.9.22   | 466   | Gulberg  | 0.086  |
| 253       | Zeeshan Rasheed     | 3650270599827 | 1.7.22 to 27.9.22   | 765   | NT       | 0.086  |
| 423       | Zeeshan Rasheed     | 3650270599827 | 1.7.22 to 27.9.22   | 466   | Gulberg  | 0.086  |
| 131.      | Nisar Ahmad         | 3310460869667 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 272       | Nisar Ahmad         | 3310460869667 | 29.9.22 to 30.11.22 | 766   | gulbrg   | 0.061  |
| 496       | Sundas Nisar        | 3420127801156 | 29.9.22 to 30.11.22 | 573   | smnbad   | 0.061  |
| 633       | Sundas Nisar        | 3420127801156 | 29.9.22 to 30.11.22 | 766   | gulbrg   | 0.061  |
| 344       | M. Zohaib           | 3520011322317 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 2         | M. Zohaib           | 3520011322317 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 165.      | Zeeshan Shafaqat    | 3520101075361 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 303       | Zeeshan Shafaqat    | 3520101075361 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 846       | Bilal Shouqat       | 3520101953907 | 29.9.22 to 30.11.22 | 1187  | NT       | 0.061  |
| 280       | Bilal Shouqat       | 3520101953907 | 29.9.22 to 30.11.22 | 766   | gulbrg   | 0.061  |
| 264.      | Shahzad             | 3520108757271 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 87        | Shahzad             | 3520108757271 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 235       | M. Waqas            | 3520109653311 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 82        | M. Waqas            | 3520109653311 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 192.      | Azaz Ahmad          | 3520111043667 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 330       | Azaz Ahmad          | 3520111043667 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 361.      | Muqadas             | 3520111957208 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 166       |                     | 3520111957208 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 393.      | Shumaila Roohi      | 3520113281926 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 334       | Shumaila Roohi      | 3520113281926 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 390.      | Faiza               | 3520114227940 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 4         | Faiza               | 3520114227940 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 383.      | Shafqat Parveen     | 3520115325042 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 346       | Shafqat Parveen     | 3520115325042 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 6         | Shafqat Parveen     | 3520115325042 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 345       | Arslan Habib        | 3520121247579 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 4         | Arslan Habib        | 3520121247579 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 246       | Muqeeb Husain       | 3520121963207 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 91        | Muqeeb Husain       | 3520121963207 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 411.      | Zareena Naz         | 3520122513098 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |

Rs in million

| Order No. | Name               | CNIC          | Period              | Batch       | Town     | Amount |
|-----------|--------------------|---------------|---------------------|-------------|----------|--------|
| 75        | Zareena Naz        | 3520122513098 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 532       | Yasmin amin        | 3520128392694 | 29.9.22 to 30.11.22 | 578         | ABT      | 0.061  |
| 646       | Yasmin amin        | 3520128392694 | 29.9.22 to 30.11.22 | DGBT<br>807 | DGBT     | 0.061  |
| 34.       | Nazia Saleem       | 3520129486826 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 400       | Nazia Saleem       | 3520129486826 | 29.9.22 to 30.11.22 | 766         | gulbrg   | 0.061  |
| 355.      | Afia Siddique      | 3520129894934 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 112       | Afia Siddique      | 3520129894934 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 210.      | Munir Ali          | 3520130681807 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 306       | Munir Ali          | 3520130681807 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 349       | Ahsan Ali          | 3520131390565 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 3         | Ahsan Ali          | 3520131390565 | 29.9.22 to 30.11.22 | 145         | Wahga    | 0.061  |
| 261.      | Muhammad Awais     | 3520132519763 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 28        | Muhammad Awais     | 3520132519763 | 29.9.22 to 30.11.22 | 145         | Wahga    | 0.061  |
| 315.      | Muhammad Abrar     | 3520132812443 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 27        | Muhammad Abrar     | 3520132812443 | 29.9.22 to 30.11.22 | 145         | Wahga    | 0.061  |
| 398.      | Nazia Bano         | 3520132923758 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 99        | Nazia Bano         | 3520132923758 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 399.      | Saira Fareed       | 3520133563962 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 309       | Saira Fareed       | 3520133563962 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 465.      | Sonia Zulfiqar     | 3520138319280 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 234       | Sonia Zulfiqar     | 3520138319280 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 81        | Sonia Zulfiqar     | 3520138319280 | 29.9.22 to 30.11.22 | 145         | Wahga    | 0.061  |
| 345.      | Mudasar Hussain    | 3520138986691 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 112       | Mudasar Hussain    | 3520138986691 | 29.9.22 to 30.11.22 | 145         | Wahga    | 0.061  |
| 198.      | Abdul Rehman       | 3520141462033 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 204       | Abdul Rehman       | 3520141462033 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 1091      | Zulqar Nain        | 3520143455421 | 29.9.22 to 30.11.22 | 1187        | NT       | 0.061  |
| 216       | Zulqar Nain        | 3520143455421 | 29.9.22 to 30.11.22 | 766         | gulbrg   | 0.061  |
| 248.      | Muhammad Ali Hadir | 3520147248359 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 225       | Muhammad Ali Hadir | 3520147248359 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 241       | Galib Masood       | 3520147633293 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 79        | Galib Masood       | 3520147633293 | 29.9.22 to 30.11.22 | 145         | Wahga    | 0.061  |
| 408.      | Tayyaba Kanwal     | 3520149181560 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 146       | Tayyaba Kanwal     | 3520149181560 | 29.9.22 to 30.11.22 | 766         | gulbrg   | 0.061  |
| 391.      | Misbah Shahbaz     | 3520150043216 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 10        | Misbah Shahbaz     | 3520150043216 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 41.       | Shazia Asif        | 3520152118552 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 310       | Shazia Asif        | 3520152118552 | 29.9.22 to 30.11.22 | 519         | Shalamar | 0.061  |
| 855.      | Sumaira Kauser     | 3520152648500 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 762       | Sumaira Kauser     | 3520152648500 | 29.9.22 to 30.11.22 | DGBT<br>807 | DGBT     | 0.061  |
| 71        | Muhammad ahmad     | 3520152965879 | 29.9.22 to 30.11.22 | 578         | ABT      | 0.061  |
| 627       | Muhammad ahmad     | 3520152965879 | 29.9.22 to 30.11.22 | DGBT<br>807 | DGBT     | 0.061  |
| 27        | M. Zafar           | 3520155742601 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 70        | M. Zafar           | 3520155742601 | 29.9.22 to 30.11.22 | 145         | Wahga    | 0.061  |
| 15        | Ayisha             | 3520158861272 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 343       | Ayesha Aslam       | 3520158861272 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 177       | Abdul Rauf         | 3520161293099 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 190       | Abdul Rauf         | 3520161293099 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 304.      | Hafiz Ali Usman    | 3520161659465 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 311       | Hafiz Ali Usman    | 3520161659465 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |
| 212.      | Muhammad Tanveer   | 3520166633259 | 29.9.22 to 30.11.22 | 1150        | Cantt    | 0.061  |
| 23        | Muhammad Tanveer   | 3520166633259 | 29.9.22 to 30.11.22 | 350         | Wahga    | 0.061  |

Rs in million

| Order No. | Name                        | CNIC          | Period              | Batch | Town     | Amount |
|-----------|-----------------------------|---------------|---------------------|-------|----------|--------|
| 403.      | Shaista Asif                | 3520167118910 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 291       | Shaista Asif                | 3520167118910 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 256.      | Aqib Mahboob                | 3520167235509 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 197       | Aqib Mahboob                | 3520167235509 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 308.      | Muhammad Waqas              | 3520167304889 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 128       | Muhammad Waqas              | 3520167304889 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 313.      | Muhammad Aneeb              | 3520167417741 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 126       | Muhammad Aneeb              | 3520167417741 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 415.      | Muqadas                     | 3520167545432 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 76        | Muqadas                     | 3520167545432 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 1124      | m hussnain                  | 3520168448007 | 29.9.22 to 30.11.22 | 1477  | AIT      | 0.061  |
| 449       | m hussnain                  | 3520168448007 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 810.      | GULSHER ALI                 | 3520170230107 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 233       | GULSHER ALI                 | 3520170230107 | 29.9.22 to 30.11.22 | 766   | gulbrg   | 0.061  |
| 251.      | Irfan Ali                   | 3520170287351 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 255       | Irfan Ali                   | 3520170287351 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 274.      | Muhammad Zain Ittikhar      | 3520171474135 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 152       | Muhammad Zain Ittikhar      | 3520171474135 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 245       | Ali Husain                  | 3520174848137 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 90        | Ali Husain                  | 3520174848137 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 1017.     | Uzma Yousaf                 | 3520175146596 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 401       | Uzma Yousaf                 | 3520175146596 | 29.9.22 to 30.11.22 | 766   | gulbrg   | 0.061  |
| 316.      | Muhammad Sulman Sohail      | 3520176902617 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 26        | Muhammad Sulman Sohail      | 3520176902617 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 197.      | Hafiz Muhammad Tanvir Zafar | 3520177064569 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 315       | Hafiz Muhammad Tanvir Zafar | 3520177064569 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 347       | Tanveer Ayoub               | 3520178206705 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 1         | Tanveer Ayoub               | 3520178206705 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 157.      | Sohail Farhat               | 3520178868821 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 261       | Sohail Farhat               | 3520178868821 | 29.9.22 to 30.11.22 | 519   | Shalamar | 0.061  |
| 350       | Iram Shahzadi               | 3520179273454 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 5         | Iram Shahzadi               | 3520179273454 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 501.      | Nasira Bano                 | 3520179944300 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 333       | Nasira Bano                 | 3520179944300 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 238       | Umer Hayat                  | 3520181295743 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 77        | Umer Hayat                  | 3520181295743 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 208.      | Waqas Haider                | 3520185515835 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 293       | Waqas Haider                | 3520185515835 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 243       | Ameer Hamza                 | 3520185763947 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 88        | Ameer Hamza                 | 3520185763947 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 350.      | Sunila Ameen                | 3520187455524 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 141       | Sunila Ameen                | 3520187455524 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 239       | M. Faisal                   | 3520187487739 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 78        | M. Faisal                   | 3520187487739 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 348.      | Husna Shahzadi              | 3520188501650 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 51        | Husna Shahzadi              | 3520188501650 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 307.      | Qurban Ali                  | 3520189365325 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 178       | Qurban Ali                  | 3520189365325 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 454.      | Samra Shahid                | 3520189521684 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 17        | Samra shahid                | 3520189521684 | 29.9.22 to 30.11.22 | 578   | ABT      | 0.061  |
| 259       | Sheikh Waqas                | 3520189642701 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 84        | Sheikh Waqas                | 3520189642701 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |

Rs in million

| Order No. | Name                 | CNIC          | Period              | Batch | Town   | Amount |
|-----------|----------------------|---------------|---------------------|-------|--------|--------|
| 261       | Hashim               | 3520195456175 | 29.9.22 to 30.11.22 | 350   | Wahga  | 0.061  |
| 86        | Hashim               | 3520195456175 | 29.9.22 to 30.11.22 | 145   | Wahga  | 0.061  |
| 260       | Shazia Maalik        | 3520196030506 | 29.9.22 to 30.11.22 | 350   | Wahga  | 0.061  |
| 85        | Shazia Maalik        | 3520196030506 | 29.9.22 to 30.11.22 | 145   | Wahga  | 0.061  |
| 498.      | Fozia Iftekhhar      | 3520196278648 | 29.9.22 to 30.11.22 | 1150  | Cantt  | 0.061  |
| 244       | Fozia Iftekhhar      | 3520196278648 | 29.9.22 to 30.11.22 | 350   | Wahga  | 0.061  |
| 89        | Fozia Iftekhhar      | 3520196278648 | 29.9.22 to 30.11.22 | 145   | Wahga  | 0.061  |
| 360.      | Somia Bibi           | 3520199956400 | 29.9.22 to 30.11.22 | 1150  | Cantt  | 0.061  |
| 184       | Somia Bibi           | 3520199956400 | 29.9.22 to 30.11.22 | 350   | Wahga  | 0.061  |
| 850       | Haris saleem         | 3520203041011 | 29.9.22 to 30.11.22 | 1477  | AIT    | 0.061  |
| 737       | Haris saleem         | 3520203041011 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 733       | Kamran Ghafoor       | 3520204535263 | 29.9.22 to 30.11.22 | 766   | gulbrg | 0.061  |
| 607       | Kamran Ghafoor       | 3520204535263 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 747       | M. Nouman            | 3520207833943 | 29.9.22 to 30.11.22 | 766   | gulbrg | 0.061  |
| 362       | M. Nouman            | 3520207833943 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 73        | Orangzaib            | 3520209006085 | 29.9.22 to 30.11.22 | 578   | ABT    | 0.061  |
| 164       | Orangzaib            | 3520209006085 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 328       | Haider Ali           | 3520209325593 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 159       | Haider Ali           | 3520209325593 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 760       | Saqib Ashiq          | 3520211672571 | 29.9.22 to 30.11.22 | 766   | gulbrg | 0.061  |
| 756       | Saqib Ashiq          | 3520211672571 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 48        | Saqib Ashiq          | 3520211672571 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 75        | Haris arif khan      | 3520212621205 | 29.9.22 to 30.11.22 | 578   | ABT    | 0.061  |
| 165       | Haris arif khan      | 3520212621205 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 198       | Wasim khan           | 3520213026145 | 29.9.22 to 30.11.22 | 578   | ABT    | 0.061  |
| 751       | Wasim khan           | 3520213026145 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 348       | Bushra Shamim        | 3520216758482 | 29.9.22 to 30.11.22 | 350   | Wahga  | 0.061  |
| 7         | Bushra Shamim        | 3520216758482 | 29.9.22 to 30.11.22 | 145   | Wahga  | 0.061  |
| 534       | Mirza shahzaib baig  | 3520218153247 | 29.9.22 to 30.11.22 | 578   | ABT    | 0.061  |
| 643       | Mirza shahzaib baig  | 3520218153247 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 200       | Jawad ahmad          | 3520218562967 | 29.9.22 to 30.11.22 | 578   | ABT    | 0.061  |
| 645       | Jawad ahmad          | 3520218562967 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 868       | Yasmin Anayat        | 3520221682942 | 29.9.22 to 30.11.22 | 1187  | NT     | 0.061  |
| 557       | Yasmin Anayat        | 3520221682942 | 29.9.22 to 30.11.22 | 766   | gulbrg | 0.061  |
| 81        | Asif Saeed           | 3520228400985 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 240       | Waheed Sabir         | 3520228400985 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 611       | M. Sadiq             | 3520229066255 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 273       | M. Sadiq             | 3520229066255 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 168       | Hafiz M. Haroon Butt | 3520229176585 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 173       | Mazhar Ali           | 3520229176585 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 911       | Ahmad Kabeer         | 3520235233815 | 29.9.22 to 30.11.22 | 1187  | NT     | 0.061  |
| 623       | Ahmad Kabeer         | 3520235233815 | 29.9.22 to 30.11.22 | 766   | gulbrg | 0.061  |
| 78        | M. Zeeshan           | 3520236987971 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 218       | M. Zeeshan           | 3520236987971 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 737       | Abu Bakar Hafiz      | 3520238897905 | 29.9.22 to 30.11.22 | 766   | gulbrg | 0.061  |
| 361       | Abu Bakar hafeez     | 3520238897905 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 57        | Gulshad Rani         | 3520240470010 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 217       | Gulshad Rani         | 3520240470010 | 29.9.22 to 30.11.22 | 459   | Ravi   | 0.061  |
| 72        | Shahzaib ali         | 3520244292141 | 29.9.22 to 30.11.22 | 578   | ABT    | 0.061  |
| 177       | Shahzaib ali         | 3520244292141 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 443       | Tanzila Tariq        | 3520250986590 | 29.9.22 to 30.11.22 | 1150  | Cantt  | 0.061  |
| 86        | Tanzila Tariq        | 3520250986590 | 29.9.22 to 30.11.22 | 350   | Wahga  | 0.061  |
| 531       | Imran                | 3520252824491 | 29.9.22 to 30.11.22 | 578   | ABT    | 0.061  |
| 596       | Imran                | 3520252824491 | 29.9.22 to 30.11.22 | 807   | DGBT   | 0.061  |
| 1111.     | Saima Firdous        | 3520253010644 | 29.9.22 to 30.11.22 | 1150  | Cantt  | 0.061  |
| 242       | Saima Firdous        | 3520253010644 | 29.9.22 to 30.11.22 | 350   | Wahga  | 0.061  |
| 448       | Kalsoon Adil         | 3520255161160 | 29.9.22 to 30.11.22 | 1477  | AIT    | 0.061  |

Rs in million

| Order No. | Name                  | CNIC          | Period              | Batch | Town     | Amount |
|-----------|-----------------------|---------------|---------------------|-------|----------|--------|
| 475       | Kalsoon Adil          | 3520255161160 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 587       | Faisal                | 3520258259139 | 29.9.22 to 30.11.22 | 1477  | AIT      | 0.061  |
| 72        | Faisal                | 3520258259139 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 121       | M. Kamran             | 3520259870091 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 244       | M. Kamran             | 3520259870091 | 29.9.22 to 30.11.22 | 459   | Ravi     | 0.061  |
| 547       | Amir shahzad          | 3520260900989 | 29.9.22 to 30.11.22 | 1477  | AIT      | 0.061  |
| 452       | Amir shahzad          | 3520260900989 | 29.9.22 to 30.11.22 | 459   | Ravi     | 0.061  |
| 195       | Faizan khalid         | 3520261457421 | 29.9.22 to 30.11.22 | 578   | ABT      | 0.061  |
| 162       | Faizan khalid         | 3520261457421 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 831       | Shazia Ghafar         | 3520269045338 | 29.9.22 to 30.11.22 | 1477  | AIT      | 0.061  |
| 502       | Shazia Ghafar         | 3520269045338 | 29.9.22 to 30.11.22 | 573   | smnbad   | 0.061  |
| 199       | Shan sultan khan      | 3520269687453 | 29.9.22 to 30.11.22 | 578   | ABT      | 0.061  |
| 438       | Shan sultan khan      | 3520269687453 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 899       | Usman Ali             | 3520270047059 | 29.9.22 to 30.11.22 | 1187  | NT       | 0.061  |
| 75        | Usman Ali             | 3520270047059 | 29.9.22 to 30.11.22 | 519   | Shalamar | 0.061  |
| 196       | Junaid ali            | 3520272677781 | 29.9.22 to 30.11.22 | 578   | ABT      | 0.061  |
| 744       | Junaid ali            | 3520272677781 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 906.      | Muhammad Adil Ismail  | 3520282738263 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 738       | Muhammad Adil Ismail  | 3520282738263 | 29.9.22 to 30.11.22 | 766   | gulbrg   | 0.061  |
| 533       | Muhammad yusaf        | 3520283452559 | 29.9.22 to 30.11.22 | 578   | ABT      | 0.061  |
| 594       | Muhammad yusaf        | 3520283452559 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 197       | Gulzar khan           | 3520283962243 | 29.9.22 to 30.11.22 | 578   | ABT      | 0.061  |
| 735       | Gulraiz Khan          | 3520283962243 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 74        | M. Nouman Bashir      | 3520285180973 | 29.9.22 to 30.11.22 | 573   | smnbad   | 0.061  |
| 760       | M. Nugman Bashir      | 3520285180973 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 530       | Ahsan sabih           | 3520286808881 | 29.9.22 to 30.11.22 | 578   | ABT      | 0.061  |
| 595       | Ahsan sabih           | 3520286808881 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 74        | Aqib javaid           | 3520288938173 | 29.9.22 to 30.11.22 | 578   | ABT      | 0.061  |
| 157       | Aqib javaid           | 3520288938173 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 336       | Salman ahmad          | 3520291214099 | 29.9.22 to 30.11.22 | 578   | ABT      | 0.061  |
| 276       | Salman ahmad          | 3520291214099 | 29.9.22 to 30.11.22 | 573   | smnbad   | 0.061  |
| 900       | Nosheen Zahra         | 3520293590446 | 29.9.22 to 30.11.22 | 1187  | NT       | 0.061  |
| 32        | Nosheen Zahra         | 3520293590446 | 29.9.22 to 30.11.22 | 519   | Shalamar | 0.061  |
| 297       | M. Sameer Khalid      | 3520294357785 | 29.9.22 to 30.11.22 | 807   | DGBT     | 0.061  |
| 442       | M. Sameer Khalid      | 3520294357785 | 29.9.22 to 30.11.22 | 459   | Ravi     | 0.061  |
| 886       | Adila Shabnam         | 3520294445446 | 29.9.22 to 30.11.22 | 1187  | NT       | 0.061  |
| 28        | Adila Shabnam         | 3520294445446 | 29.9.22 to 30.11.22 | 519   | Shalamar | 0.061  |
| 199.      | Muhammad Ahmad Waseem | 3520294712789 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 2         | Muhammad Ahmad Waseem | 3520294712789 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 362.      | Samra Fatima          | 3520295970738 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 104       | Samra Fatima          | 3520295970738 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 416.      | Razia Bibi            | 3520503495428 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 203       | Razia Bibi            | 3520503495428 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 270.      | Ali Humza             | 3520503511807 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 292       | Ali Humza             | 3520503511807 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 353.      | Salma Bibi            | 3520503544012 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 257       | Salma Bibi            | 3520503544012 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 351.      | Shazia Bibi           | 3520503553504 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 223       | Shazia Bibi           | 3520503553504 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 166.      | Hamaad Ali            | 3520503622735 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |
| 199       | Hamaad Ali            | 3520503622735 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 249       | Hamaad Ali            | 3520503622735 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 232       | Yasir Kamal           | 3520503750185 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 271       | Yasir Kamal           | 3520503750185 | 29.9.22 to 30.11.22 | 350   | Wahga    | 0.061  |
| 80        | Yasir Kamal           | 3520503750185 | 29.9.22 to 30.11.22 | 145   | Wahga    | 0.061  |
| 495.      | Rukhsana Rukhsar      | 3530276848352 | 29.9.22 to 30.11.22 | 1150  | Cantt    | 0.061  |



Rs in million

| Order No. | Name                  | CNIC          | Period                   | Batch | Town   | Amount |
|-----------|-----------------------|---------------|--------------------------|-------|--------|--------|
| 142       | Rukhsana              | 3530276848352 | 29.9.22 to 30.11.22      | 350   | Wahga  | 0.061  |
| 936.      | Sarfraz Ali           | 3540343123751 | 29.9.22 to 30.11.22      | 1150  | Cantt  | 0.061  |
| 754       | Sarfraz Ali           | 3540343123751 | 29.9.22 to 30.11.22      | 766   | gulbrg | 0.061  |
| 629       | Faiz Ul Hasan         | 3550301836103 | 29.9.22 to 30.11.22      | 766   | gulbrg | 0.061  |
| 256       | Faiz Ul Hasan         | 3550301836103 | 29.9.22 to 30.11.22      | 807   | DGBT   | 0.061  |
| 1120      | M Ahmad               | 3550302155587 | 29.9.22 to 30.11.22      | 1477  | AIT    | 0.061  |
| 253       | M Ahmad               | 3550302155587 | 29.9.22 to 30.11.22      | 807   | DGBT   | 0.061  |
| 1304      | Mazhar Hussain        | 3550302334581 | 29.9.22 to 30.11.22      | 1477  | AIT    | 0.061  |
| 214       | Mazhar Hussain        | 3550302334581 | 29.9.22 to 30.11.22      | 807   | DGBT   | 0.061  |
| 651       | M Afzal               | 4210196813467 | 29.9.22 to 30.11.22      | 1477  | AIT    | 0.061  |
| 445       | M Afzal               | 4210196813467 | 29.9.22 to 30.11.22      | 573   | smnbad | 0.061  |
| 23        | Ibrar Ul Haq          | 3520160829877 | 17.5.21 to 13.8.21       | 125   | Cantt  | 0.069  |
| 1         | Muhammad Abrar ul haq | 3520160829877 | 01.07.21 to 27.09.21     | 210   | ABT    | 0.069  |
| 60        | Uzma Saleem           | 3520174687216 | 17.5.21 to 13.8.21       | 125   | Cantt  | 0.069  |
| 118       | UZMA SALEEM           | 3520174687216 | 25.07.21 to 21.10.21     | 240   | ABT    | 0.069  |
| 162       | Faiza Ashraf          | 3520183213816 | 16.7.21 to 12.10.21      | 310   | Cantt  | 0.069  |
| 190       | Faiza Ashraf          | 3520183213816 | 01.07.21 to 27.09.21     | 210   | ABT    | 0.069  |
| 101       | Usama                 | 3450171215931 | 16.7.21 to 12.10.21      | 310   | Cantt  | 0.069  |
| 156       | USAMA NAWAZ           | 3450171215931 | 25.07.21 to 21.10.21     | 240   | ABT    | 0.069  |
| 557       | Mudasir Ali           | 3520157716793 | 01.07.22 to 27.9.22      | 983   | Cantt  | 0.086  |
| 377       | Mudassar Ali          | 3520157716793 | 01.07.22 to 27.09.22     | 460   | ABT    | 0.086  |
| 82        | Muhammad Salman       | 3520150536367 | 1.6.22 to 28.8.22        | 230   | Cantt  | 0.086  |
| 181       | Salman Imtiaz         | 3520150536367 | 01.07.2022 to 27.09.2022 | 460   | ABT    | 0.086  |
| 424       | Samra Shahid          | 3520189521684 | 01.07.22 to 27.9.22      | 983   | Cantt  | 0.086  |
| 14        | Samra Shahid          | 3520189521684 | 01.07.2022 to 27.09.2022 | 460   | ABT    | 0.086  |
| 14        | Sana Munir            | 3520197299970 | 01.07.22 to 27.9.22      | 983   | Cantt  | 0.086  |
| 252       | Sana Munir            | 3520197299970 | 01.07.2022 to 27.09.2022 | 460   | ABT    | 0.086  |
| 422       | Sehar Asim            | 3520143111880 | 01.07.22 to 27.9.22      | 983   | Cantt  | 0.086  |
| 60        | Sehar Asim            | 3520143111880 | 01.07.2022 to 27.09.2022 | 460   | ABT    | 0.086  |
| 321       | Shazia Bibi           | 3520503553504 | 01.07.22 to 27.9.22      | 983   | Cantt  | 0.086  |
| 372       | Shazia bibi           | 3520503553504 | 01.07.2022 to 27.09.2022 | 460   | ABT    | 0.086  |
| 89        | Muhammad Salman       | 3520150536367 | 1.4.22 to 28.6.22        | 473   | Cantt  | 0.069  |
| 108       | Salman Imtiaz         | 3520150536367 | 01.04.2022 to 28.06.2022 | 230   | ABT    | 0.069  |
| 87        | Mudasir Ali           | 3520157716793 | 1.4.22 to 28.6.22        | 473   | Cantt  | 0.069  |
| 207       | Mudassar Ali          | 3520157716793 | 01.04.2022 to 28.06.2022 | 230   | ABT    | 0.069  |
| 337       | Ibrar Ul Haq          | 3520160829877 | 1.4.22 to 28.6.22        | 473   | Cantt  | 0.069  |
| 192       | M. Abrar Ul Haq       | 3520160829877 | 01.04.2022 to 28.06.2022 | 230   | ABT    | 0.069  |
| 87        | Mudasir Ali           | 3520157716793 | 14.10.21 to 10.1.22      | 750   | Cantt  | 0.069  |
| 52        | Mudassar Ali          | 3520157716793 | 14.10.2021 to 10.01.2022 | 350   | ABT    | 0.069  |
| 52        | Ibrar Ul Haq          | 3520160829877 | 24.11.21 to 20.2.22      | 100   | Cantt  | 0.069  |
| 11        | M. Ibrar Ul Haq       | 3520160829877 | 14.10.2021 to 10.01.2022 | 350   | ABT    | 0.069  |
| 123       | Mehboob Ali           | 3520105549923 | 29.9.22 to 30.11.22      | 1150  | Cantt  | 0.061  |
| 442       | Mehboob               | 3520105549923 | 29.9.22 to 30.11.22      | 578   | ABT    | 0.061  |
| 489       | Sadia Noor            | 3520139496104 | 29.9.22 to 30.11.22      | 1150  | Cantt  | 0.061  |
| 496       | Sadia noor            | 3520139496104 | 29.9.22 to 30.11.22      | 578   | ABT    | 0.061  |
| 787       | Muhammad salman       | 3520150536367 | 29.9.22 to 30.11.22      | 1150  | Cantt  | 0.061  |

Rs in million

| Order No. | Name                 | CNIC          | Period                   | Batch | Town  | Amount |
|-----------|----------------------|---------------|--------------------------|-------|-------|--------|
| 259       | Salman imtiaz        | 3520150536367 | 29.9.22 to 30.11.22      | 578   | ABT   | 0.061  |
| 962       | Sultan               | 3520160194865 | 29.9.22 to 30.11.22      | 1150  | Cantt | 0.061  |
| 474       | Sultan               | 3520160194865 | 29.9.22 to 30.11.22      | 578   | ABT   | 0.061  |
| 798       | Ibrar ul Haq         | 3520160829877 | 29.9.22 to 30.11.22      | 1150  | Cantt | 0.061  |
| 394       | m abrar ul haq       | 3520160829877 | 29.9.22 to 30.11.22      | 578   | ABT   | 0.061  |
| 808       | Shazia Haneef        | 3520167662150 | 29.9.22 to 30.11.22      | 1150  | Cantt | 0.061  |
| 328       | Shazia hanif         | 3520167662150 | 29.9.22 to 30.11.22      | 578   | ABT   | 0.061  |
| 454       | Samra Shahid         | 3520189521684 | 29.9.22 to 30.11.22      | 1150  | Cantt | 0.061  |
| 17        | Samra shahid         | 3520189521684 | 29.9.22 to 30.11.22      | 578   | ABT   | 0.061  |
| 860       | Rana Arslan          | 3520199333617 | 29.9.22 to 30.11.22      | 1150  | Cantt | 0.061  |
| 262       | Rana arsalan majeed  | 3520199333617 | 29.9.22 to 30.11.22      | 578   | ABT   | 0.061  |
| 31        | M Naeem              | 3520159864669 | 1.6.21 to 28.8.21        | 125   | Cantt | 0.069  |
| 208       | YASMEEN AKHTAR       | 3520159864669 | 25.07.2021 to 21.10.2021 | 240   | ABT   | 0.069  |
| 452       | M Yaseen             | 3410133013225 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.061  |
| 969       | Muhammad Yaseen      | 3410133013225 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 468       | Shehzad Arshad       | 3520111409151 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 75        | Abdal Khan           | 3520111409151 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1182      | Ali Aghar            | 3520119196949 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 71        | Ali Hassan           | 3520119196949 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 494       | Zohaib               | 3520136054093 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 775       | Zohaib               | 3520136054093 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 419       | maham boota          | 3520146106528 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 630       | Mahma Bota           | 3520146106528 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 188       | Nida Ameen           | 3520152418314 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 639       | Nida Ameen           | 3520152418314 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1333      | saba                 | 3520162862705 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 72        | M. Ahsan             | 3520162862705 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1335      | M Awais              | 3520177780269 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 65        | M. Dilawar           | 3520177780269 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 417       | Ayesha               | 3520205161524 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 513       | Ayesha               | 3520205161524 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 170       | Muhammad Bilal Qadri | 3520207557671 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 638       | Muhammad Bibla Qadir | 3520207557671 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 197       | Raja Shafiq          | 3520209536983 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 968       | Raja Shafique        | 3520209536983 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 193       | Nusha Bibi           | 3520210730996 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 637       | Nusha Bibi           | 3520210730996 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 242       | Nadia Ashraf         | 3520211100540 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 1169      | Nadia Ashraf         | 3520211100540 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 857       | Muhammad sheraz      | 3520212694347 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 1         | M. Sheraz            | 3520212694347 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 962       | Shumaila Akram       | 3520232868904 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1028      | Shumila Akram        | 3520232868904 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.061  |
| 94        | Haidar Ali           | 3520254235645 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 1049      | Haidar Ali           | 3520254235645 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 430       | Anil Muneer          | 3520254277751 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 251       | Aneel Munir          | 3520254277751 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1072      | Aneel Muneer         | 3520254277751 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 849       | Asima                | 3520254326702 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 14        | Asma                 | 3520254326702 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 920       | Shaman noreen        | 3520262057626 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 228       | Shama Noreen         | 3520262057626 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 38        | Asad Ilyas           | 3520226627705 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 892       | Asad Ilyas           | 3520226627705 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 286       | Razia Aslam          | 3520228424156 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |

Rs in million

| Order No. | Name              | CNIC          | Period                   | Batch | Town  | Amount |
|-----------|-------------------|---------------|--------------------------|-------|-------|--------|
| 1036      | Razia Aslam       | 3520228424156 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1028      | Shumila Akram     | 3520232868904 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 962       | Shumaila Akram    | 3520232868904 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 94        | Haidar Ali        | 3520254235645 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 1049      | Haidar Ali        | 3520254235645 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 430       | Anil Muneer       | 3520254277751 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 251       | Aneel Munir       | 3520254277751 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1072      | Aneel Muneer      | 3520254277751 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 849       | Asima             | 3520254326702 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 14        | Asma              | 3520254326702 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 920       | Shaman noreen     | 3520262057626 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 228       | Shama Noreen      | 3520262057626 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 531       | Aksa bibi         | 3520278297734 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 120       | Aqsa Bibi         | 3520278297734 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1099      | Aqsa Bibi         | 3520278297734 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1381      | Roha Anjum        | 3520278990281 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 66        | Zain Ul Abdin     | 3520278990281 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1163      | Zain Ul Abideaeen | 3520278990281 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1113.     | Shumaila Bibi     | 3520283898626 | 29.9.22 to 30.11.22      | 1150  | Cantt | 0.061  |
| 1238      | Shumaila          | 3520283898626 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 517       | M Shehzad         | 3520294148047 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 555       | M Shehzad         | 3520294148047 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1056      | Azmat Ali         | 3520294896507 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 832       | Azmat Ali         | 3520294896507 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 492       | Nadia             | 3520403454406 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 538       | Nadia             | 3520403454406 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 572       | Nadia Saddique    | 3520403454406 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 415       | Zeeshan ali       | 3520403474671 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 954       | Zeeshan Ali       | 3520403474671 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1176      | Zeeshan Ali       | 3520403474671 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 302       | Mubeen Aslam      | 3530188330909 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 870       | Mubeen Aslam      | 3530188330909 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 465       | Salma Bibi        | 3550101600604 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 1127      | Salma Bibi        | 3550101600604 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 142       | salma javed       | 3510261588422 | 1.7.22 to 27.9.22        | 787   | AIT   | 0.086  |
| 624       | Salma Javad       | 3510261588422 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 708       | tahir             | 3510278101257 | 1.7.22 to 27.9.22        | 787   | AIT   | 0.086  |
| 271       | Tahir Hussain     | 3510278101257 | 1.7.22 to 27.9.22        | 787   | AIT   | 0.086  |
| 456.      | Rashid Nazir      | 3510296198733 | 01.07.2022 to 27.09.2022 | 460   | ABT   | 0.086  |
| 509       | Rashid Nazir      | 3510296198733 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 95.       | Kausar Bibi       | 3510297434970 | 01.07.22 to 27.9.22      | 140   | Cantt | 0.086  |
| 450       | Kasur Bibi        | 3510297434970 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 836.      | Radhid Ali        | 3520114989537 | 01.07.22 to 27.9.22      | 983   | Cantt | 0.086  |
| 678       | rashid ali        | 3520114989537 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 85.       | Asad Ullah        | 3520117811335 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 322       | Asad Ullah        | 3520117811335 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 727.      | M Ehtsham         | 3520124618969 | 01.07.22 to 27.9.22      | 983   | Cantt | 0.086  |
| 681       | m ehtasham        | 3520124618969 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 98.       | Faisal Ali        | 3520127936875 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 721       | Faisal Ali        | 3520127936875 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 99.       | Binish            | 3520133005808 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 499       | binish            | 3520133005808 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 100.      | Dil Ayaz Ahmad    | 3520155042553 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 361       | Dil Ayaz Ahmad    | 3520155042553 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 17.       | Komal Haroon      | 3520157045452 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 352       | komal haroon      | 3520157045452 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 458.      | Muhammad Faizan   | 3520162218165 | 01.07.2022 to 27.09.2022 | 460   | ABT   | 0.086  |
| 506       | M Faizan          | 3520162218165 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |

Rs in million

| Order No. | Name                 | CNIC          | Period              | Batch | Town  | Amount |
|-----------|----------------------|---------------|---------------------|-------|-------|--------|
| 451.      | Asim Ali             | 3520176270457 | 01.07.22 to 27.9.22 | 983   | Cantt | 0.086  |
| 679       | ASIM ALI             | 3520176270457 | 1.7.22 to 27.9.22   | 765   | NT    | 0.086  |
| 750       | m kashif             | 3520178057973 | 1.7.22 to 27.9.22   | 787   | AIT   | 0.086  |
| 134       | M Kashif             | 3520178057973 | 1.7.22 to 27.9.22   | 765   | NT    | 0.086  |
| 450       | Ali Hassan           | 3520219142701 | 1.7.22 to 27.9.22   | 787   | AIT   | 0.086  |
| 524       | ali hassan           | 3520219142701 | 1.7.22 to 27.9.22   | 765   | NT    | 0.086  |
| 743       | yasmeen saddiq       | 3520220645926 | 1.7.22 to 27.9.22   | 787   | AIT   | 0.086  |
| 270       | yasmeen siddique     | 3520220645926 | 1.7.22 to 27.9.22   | 765   | NT    | 0.086  |
| 448       | Husnain Ali          | 3520221675597 | 1.7.22 to 27.9.22   | 787   | AIT   | 0.086  |
| 308       | Hassnain Ali         | 3520221675597 | 1.7.22 to 27.9.22   | 765   | NT    | 0.086  |
| 195       | Aliya Babu Lal       | 3520256917022 | 1.7.22 to 27.9.22   | 787   | AIT   | 0.086  |
| 452       | Alia babu Lal        | 3520256917022 | 1.7.22 to 27.9.22   | 765   | NT    | 0.086  |
| 778.      | Mazher Liaqat        | 3530209502123 | 01.07.22 to 27.9.22 | 983   | Cantt | 0.086  |
| 238       | Mazhar Liaqat        | 3530209502123 | 1.7.22 to 27.9.22   | 765   | NT    | 0.086  |
| 126.      | Nabeela Kausar       | 3530240731500 | 01.07.22 to 27.9.22 | 140   | Cantt | 0.086  |
| 305       | Nabeela Kausar       | 3530240731500 | 1.7.22 to 27.9.22   | 765   | NT    | 0.086  |
| 452       | M Yaseen             | 3410133013225 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.061  |
| 969       | Muhammad Yaseen      | 3410133013225 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 468       | Shehzad Arshad       | 3520111409151 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 75        | Abdal Khan           | 3520111409151 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 1182      | Ali Aghar            | 3520119196949 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 71        | Ali Hassan           | 3520119196949 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 494       | Zohaib               | 3520136054093 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 775       | Zohaib               | 3520136054093 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 419       | maham boota          | 3520146106528 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 630       | Mahma Bota           | 3520146106528 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 188       | Nida Ameen           | 3520152418314 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 639       | Nida Ameen           | 3520152418314 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 1333      | saba                 | 3520162862705 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 72        | M. Ahsan             | 3520162862705 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 1335      | M Awais              | 3520177780269 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 65        | M. Dilawar           | 3520177780269 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 417       | Ayesha               | 3520205161524 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 513       | Ayesha               | 3520205161524 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 170       | Muhammad Bilal Qadri | 3520207557671 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 638       | Muhammad Bibla Qadir | 3520207557671 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 197       | Raja Shafiq          | 3520209536983 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 968       | Raja Shafique        | 3520209536983 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 193       | Nusha Bibi           | 3520210730996 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 637       | Nusha Bibi           | 3520210730996 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 242       | Nadia Ashraf         | 3520211100540 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 1169      | Nadia Ashraf         | 3520211100540 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 857       | Muhammad sheraz      | 3520212694347 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 1         | M. Sheraz            | 3520212694347 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 962       | Shumaila Akram       | 3520232868904 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 1028      | Shumila Akram        | 3520232868904 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.061  |
| 94        | Haidar Ali           | 3520254235645 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 1049      | Haidar Ali           | 3520254235645 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 430       | Anil Muneer          | 3520254277751 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 251       | Aneel Munir          | 3520254277751 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 1072      | Aneel Muneer         | 3520254277751 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 849       | Asima                | 3520254326702 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 14        | Asma                 | 3520254326702 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 920       | Shaman noreen        | 3520262057626 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 228       | Shama Noreen         | 3520262057626 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |
| 38        | Asad Ilyas           | 3520226627705 | 29.9.22 to 30.11.22 | 1477  | AIT   | 0.056  |
| 892       | Asad Ilyas           | 3520226627705 | 29.9.22 to 30.11.22 | 1187  | NT    | 0.061  |

Rs in million

| Order No. | Name              | CNIC          | Period                   | Batch | Town  | Amount |
|-----------|-------------------|---------------|--------------------------|-------|-------|--------|
| 286       | Razia Aslam       | 3520228424156 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 1036      | Razia Aslam       | 3520228424156 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1028      | Shumila Akram     | 3520232868904 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 962       | Shumaila Akram    | 3520232868904 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 94        | Haidar Ali        | 3520254235645 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 1049      | Haidar Ali        | 3520254235645 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 430       | Anil Muneer       | 3520254277751 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 251       | Aneel Munir       | 3520254277751 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1072      | Aneel Muneer      | 3520254277751 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 849       | Asima             | 3520254326702 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 14        | Asma              | 3520254326702 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 920       | Shaman noreen     | 3520262057626 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 228       | Shama Noreen      | 3520262057626 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 531       | Aksa bibi         | 3520278297734 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 120       | Aqsa Bibi         | 3520278297734 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1099      | Aqsa Bibi         | 3520278297734 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1381      | Roha Anjum        | 3520278990281 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 66        | Zain Ul Abdin     | 3520278990281 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1163      | Zain Ul Abideaeen | 3520278990281 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1113.     | Shumaila Bibi     | 3520283898626 | 29.9.22 to 30.11.22      | 1150  | Cantt | 0.061  |
| 1238      | Shumaila          | 3520283898626 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 517       | M Shehzad         | 3520294148047 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 555       | M Shehzad         | 3520294148047 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1056      | Azmat Ali         | 3520294896507 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 832       | Azmat Ali         | 3520294896507 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 492       | Nadia             | 3520403454406 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 538       | Nadia             | 3520403454406 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 572       | Nadia Saddique    | 3520403454406 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 415       | Zeeshan ali       | 3520403474671 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 954       | Zeeshan Ali       | 3520403474671 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 1176      | Zeeshan Ali       | 3520403474671 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 302       | Mubeen Aslam      | 3530188330909 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 870       | Mubeen Aslam      | 3530188330909 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 465       | Salma Bibi        | 3550101600604 | 29.9.22 to 30.11.22      | 1477  | AIT   | 0.056  |
| 1127      | Salma Bibi        | 3550101600604 | 29.9.22 to 30.11.22      | 1187  | NT    | 0.061  |
| 142       | salma javed       | 3510261588422 | 1.7.22 to 27.9.22        | 787   | AIT   | 0.086  |
| 624       | Salma Javad       | 3510261588422 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 708       | tahir             | 3510278101257 | 1.7.22 to 27.9.22        | 787   | AIT   | 0.086  |
| 271       | Tahir Hussain     | 3510278101257 | 1.7.22 to 27.9.22        | 787   | AIT   | 0.086  |
| 456.      | Rashid Nazir      | 3510296198733 | 01.07.2022 to 27.09.2022 | 460   | ABT   | 0.086  |
| 509       | Rashid Nazir      | 3510296198733 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 95.       | Kausar Bibi       | 3510297434970 | 01.07.22 to 27.9.22      | 140   | Cantt | 0.086  |
| 450       | Kasur Bibi        | 3510297434970 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 836.      | Radhid Ali        | 3520114989537 | 01.07.22 to 27.9.22      | 983   | Cantt | 0.086  |
| 678       | rashid ali        | 3520114989537 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 85.       | Asad Ullah        | 3520117811335 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 322       | Asad Ullah        | 3520117811335 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 727.      | M Ehtsham         | 3520124618969 | 01.07.22 to 27.9.22      | 983   | Cantt | 0.086  |
| 681       | m ehtasham        | 3520124618969 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 98.       | Faisal Ali        | 3520127936875 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 721       | Faisal Ali        | 3520127936875 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 99.       | Binish            | 3520133005808 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 499       | binish            | 3520133005808 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 100.      | Dil Ayaz Ahmad    | 3520155042553 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 361       | Dil Ayaz Ahmad    | 3520155042553 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 17.       | Komal Haroon      | 3520157045452 | 1.7.22 to 27.9.22        | 238   | Cantt | 0.086  |
| 352       | komal haroon      | 3520157045452 | 1.7.22 to 27.9.22        | 765   | NT    | 0.086  |
| 458.      | Muhammad Faizan   | 3520162218165 | 01.07.2022 to 27.09.2022 | 460   | ABT   | 0.086  |

Rs in million

| Order No. | Name             | CNIC          | Period                      | Batch | Town  | Amount |
|-----------|------------------|---------------|-----------------------------|-------|-------|--------|
| 506       | M Faizan         | 3520162218165 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 451.      | Asim Ali         | 3520176270457 | 01.07.22 to 27.9.22         | 983   | Cantt | 0.086  |
| 679       | ASIM ALI         | 3520176270457 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 750       | m kashif         | 3520178057973 | 1.7.22 to 27.9.22           | 787   | AIT   | 0.086  |
| 134       | M Kashif         | 3520178057973 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 450       | Ali Hassan       | 3520219142701 | 1.7.22 to 27.9.22           | 787   | AIT   | 0.086  |
| 524       | ali hassan       | 3520219142701 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 743       | yasmeen saddiq   | 3520220645926 | 1.7.22 to 27.9.22           | 787   | AIT   | 0.086  |
| 270       | yasmeen siddique | 3520220645926 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 448       | Husnain Ali      | 3520221675597 | 1.7.22 to 27.9.22           | 787   | AIT   | 0.086  |
| 308       | Hassnain Ali     | 3520221675597 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 195       | Aliya Babu Lal   | 3520256917022 | 1.7.22 to 27.9.22           | 787   | AIT   | 0.086  |
| 452       | Alia babu Lal    | 3520256917022 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 778.      | Mazher Liaqat    | 3530209502123 | 01.07.22 to 27.9.22         | 983   | Cantt | 0.086  |
| 238       | Mazhar Liaqat    | 3530209502123 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 126.      | Nabeela Kausar   | 3530240731500 | 01.07.22 to 27.9.22         | 140   | Cantt | 0.086  |
| 305       | Nabeela Kausar   | 3530240731500 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 101       | Usama            | 3450171215931 | 16.7.21 to 12.10.21         | 310   | Cantt | 0.069  |
| 156       | USAMA NAWAZ      | 3450171215931 | 25.07.2021 to<br>21.10.2021 | 240   | ABT   | 0.069  |
| 95        | Kausar Bibi      | 3510297434970 | 01.07.22 to 27.9.22         | 140   | Cantt | 0.086  |
| 450       | Kasur Bibi       | 3510297434970 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 123       | Mehboob Ali      | 3520105549923 | 29.9.22 to 26.12.22         | 1150  | Cantt | 0.086  |
| 442       | Mehboob          | 3520105549923 | 29.09.2022 to<br>26.12.2022 | 578   | ABT   | 0.086  |
| 836       | Rahid Ali        | 3520114989537 | 01.07.22 to 27.9.22         | 983   | Cantt | 0.086  |
| 678       | rashid ali       | 3520114989537 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 85        | Asad Ullah       | 3520117811335 | 1.7.22 to 27.9.22           | 238   | Cantt | 0.086  |
| 322       | Asad Ullah       | 3520117811335 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 727       | M Ehtsham        | 3520124618969 | 01.07.22 to 27.9.22         | 983   | Cantt | 0.086  |
| 681       | m ehtasham       | 3520124618969 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 98        | Faisal Ali       | 3520127936875 | 1.7.22 to 27.9.22           | 238   | Cantt | 0.086  |
| 721       | Faisal Ali       | 3520127936875 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 99        | Binish           | 3520133005808 | 1.7.22 to 27.9.22           | 238   | Cantt | 0.086  |
| 499       | binish           | 3520133005808 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 489       | Sadia Noor       | 3520139496104 | 29.9.22 to 26.12.22         | 1150  | Cantt | 0.086  |
| 496       | Sadia noor       | 3520139496104 | 29.09.2022 to<br>26.12.2022 | 578   | ABT   | 0.086  |
| 422       | Sehar Asim       | 3520143111880 | 01.07.22 to 27.9.22         | 983   | Cantt | 0.086  |
| 60        | Sehar Asim       | 3520143111880 | 01.07.2022 to<br>27.09.2022 | 460   | ABT   | 0.086  |
| 82        | Muhammad Salman  | 3520150536367 | 1.6.22 to 28.8.22           | 230   | Cantt | 0.069  |
| 181       | Salman Imtiaz    | 3520150536367 | 01.07.2022 to<br>27.09.2022 | 460   | ABT   | 0.086  |
| 89        | Muhammad Salman  | 3520150536367 | 1.4.22 to 28.6.22           | 473   | Cantt | 0.069  |
| 108       | Salman Imtiaz    | 3520150536367 | 01.04.2022 to<br>28.06.2022 | 230   | ABT   | 0.069  |
| 787       | Muhammad salman  | 3520150536367 | 29.9.22 to 26.12.22         | 1150  | Cantt | 0.086  |
| 259       | Salman imtiaz    | 3520150536367 | 29.09.2022 to<br>26.12.2022 | 578   | ABT   | 0.086  |
| 100       | Dil Ayaz Ahmad   | 3520155042553 | 1.7.22 to 27.9.22           | 238   | Cantt | 0.086  |
| 361       | Dil Ayaz Ahmad   | 3520155042553 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 17        | Komal Haroon     | 3520157045452 | 1.7.22 to 27.9.22           | 238   | Cantt | 0.086  |
| 352       | komal haroon     | 3520157045452 | 1.7.22 to 27.9.22           | 765   | NT    | 0.086  |
| 557       | Mudasir Ali      | 3520157716793 | 01.07.22 to 27.9.22         | 983   | Cantt | 0.086  |
| 377       | Mudassar Ali     | 3520157716793 | 01.07.2022 to<br>27.09.2022 | 460   | ABT   | 0.086  |

Rs in million

| Order No.                    | Name                  | CNIC          | Period                   | Batch | Town  | Amount        |
|------------------------------|-----------------------|---------------|--------------------------|-------|-------|---------------|
| 87                           | Mudasir Ali           | 3520157716793 | 1.4.22 to 28.6.22        | 473   | Cantt | 0.069         |
| 207                          | Mudassar Ali          | 3520157716793 | 01.04.2022 to 28.06.2022 | 230   | ABT   | 0.069         |
| 87                           | Mudasir Ali           | 3520157716793 | 14.10.21 to 10.1.22      | 750   | Cantt | 0.069         |
| 52                           | Mudassar Ali          | 3520157716793 | 14.10.2021 to 10.01.2022 | 350   | ABT   | 0.069         |
| 31                           | M Naeem               | 3520159864669 | 1.6.21 to 28.8.21        | 125   | Cantt | 0.069         |
| 208                          | Yasmeen Akhtar        | 3520159864669 | 25.07.2021 to 21.10.2021 | 240   | ABT   | 0.069         |
| 962                          | Sultan                | 3520160194865 | 29.9.22 to 26.12.22      | 1150  | Cantt | 0.086         |
| 474                          | Sultan                | 3520160194865 | 29.09.2022 to 26.12.2022 | 578   | ABT   | 0.086         |
|                              |                       |               |                          |       |       | <b>45.253</b> |
| <b>DDOH Aziz Bhatti Town</b> |                       |               |                          |       |       |               |
|                              |                       |               |                          |       |       |               |
| 23                           | Ibrar Ul Haq          | 3520160829877 | 17.5.21 to 13.8.21       | 125   | Cantt | 0             |
| 1                            | Muhammad Abrar ul haq | 3520160829877 | 01.07.2021 to 27.09.2021 | 210   | ABT   | 0.062         |
| 60                           | Uzma Saleem           | 3520174687216 | 17.5.21 to 13.8.21       | 125   | Cantt | 0.000         |
| 118                          | Uzma Saleem           | 3520174687216 | 25.07.2021 to 21.10.2021 | 240   | ABT   | 0.069         |
| 162                          | Faiza Ashraf          | 3520183213816 | 16.7.21 to 12.10.21      | 310   | Cantt | 0.000         |
| 190                          | Faiza Ashraf          | 3520183213816 | 01.07.2021 to 27.09.2021 | 210   | ABT   | 0.069         |
| 101                          | Usama                 | 3450171215931 | 16.7.21 to 12.10.21      | 310   | Cantt | 0.000         |
| 156                          | Usama Nawaz           | 3450171215931 | 25.07.2021 to 21.10.2021 | 240   | ABT   | 0.069         |
| 82                           | Muhammad Salman       | 3520150536367 | 1.6.22 to 28.8.22        | 230   | Cantt | 0.000         |
| 89                           | Muhammad Salman       | 3520150536367 | 1.4.22 to 28.6.22        | 473   | Cantt | 0.000         |
| 108                          | Salman Imtiaz         | 3520150536367 | 01.04.2022 to 28.06.2022 | 230   | ABT   | 0.069         |
| 87                           | Mudasir Ali           | 3520157716793 | 1.4.22 to 28.6.22        | 473   | Cantt | 0.000         |
| 207                          | Mudassar Ali          | 3520157716793 | 01.04.2022 to 28.06.2022 | 230   | ABT   | 0.069         |
| 337                          | Ibrar Ul Haq          | 3520160829877 | 1.4.22 to 28.6.22        | 473   | Cantt | 0.000         |
| 192                          | M. Abrar Ul Haq       | 3520160829877 | 01.04.2022 to 28.06.2022 | 230   | ABT   | 0.069         |
| 87                           | Mudasir Ali           | 3520157716793 | 14.10.21 to 10.1.22      | 750   | Cantt | 0.000         |
| 52                           | Mudassar Ali          | 3520157716793 | 14.10.2021 to 10.01.2022 | 350   | ABT   | 0.069         |
| 52                           | Ibrar Ul Haq          | 3520160829877 | 24.11.21 to 20.2.22      | 100   | Cantt | 0.000         |
| 11                           | M. Ibrar Ul Haq       | 3520160829877 | 14.10.2021 to 10.01.2022 | 350   | ABT   | 0.069         |
| 31                           | M Naeem               | 3520159864669 | 1.6.21 to 28.8.21        | 125   | Cantt | 0.000         |
| 208                          | Yasmeen Akhtar        | 3520159864669 | 25.07.2021 to 21.10.2021 | 240   | ABT   | 0.069         |
| 101                          | Usama                 | 3450171215931 | 16.7.21 to 12.10.21      | 310   | Cantt | 0.069         |
| 156                          | USAMA NAWAZ           | 3450171215931 | 25.07.2021 to 21.10.2021 | 240   | ABT   | 0.069         |
| 82                           | Muhammad Salman       | 3520150536367 | 1.6.22 to 28.8.22        | 230   | Cantt | 0.069         |
| 89                           | Muhammad Salman       | 3520150536367 | 1.4.22 to 28.6.22        | 473   | Cantt | 0.069         |
| 108                          | Salman Imtiaz         | 3520150536367 | 01.04.2022 to 28.06.2022 | 230   | ABT   | 0.069         |
| 87                           | Mudasir Ali           | 3520157716793 | 1.4.22 to 28.6.22        | 473   | Cantt | 0.069         |
| 207                          | Mudassar Ali          | 3520157716793 | 01.04.2022 to 28.06.2022 | 230   | ABT   | 0.069         |
| 87                           | Mudasir Ali           | 3520157716793 | 14.10.21 to 10.1.22      | 750   | Cantt | 0.069         |
| 52                           | Mudassar Ali          | 3520157716793 | 14.10.2021 to 10.01.2022 | 350   | ABT   | 0.069         |
| 31                           | M Naeem               | 3520159864669 | 1.6.21 to 28.8.21        | 125   | Cantt | 0.069         |
| 208                          | Yasmeen Akhtar        | 3520159864669 | 25.07.2021 to 21.10.2021 | 240   | ABT   | 0.069         |
| <b>Total</b>                 |                       |               |                          |       |       | <b>1.442</b>  |
| <b>Grand Total</b>           |                       |               |                          |       |       |               |

## Annexure-L

### 9.4.7 Fraudulent payment to regular employees - Rs 2.781 million

| Rs in million         |               |                     |             |                      |           |                       |               |                          |                     |
|-----------------------|---------------|---------------------|-------------|----------------------|-----------|-----------------------|---------------|--------------------------|---------------------|
| Name of Employee      | National ID   | Job Title           | Cost Center | Salary drawn 2022-23 | CPS Batch | DDO                   | Order Sr. No. | Period of batch          | CPS payment         |
| Imtiaz Ahmed          | 3520264180995 | Record Lifter       | LV9038      | 596186               | 466       | DDOH Gulberg Town     | 45            | 1.7.22 to 27.9.22        | 0.086               |
| Hafiz Aamir           | 3520256450079 | Beldar              | LV9032      | 313314               | 495       | DDOH Wahga Town       | 466           | 1.7.22 to 27.9.22        | 0.086               |
| Samina Naz Khaliq     | 1730122181862 | Sanitary Patrol     | LV9046      | 226078               | 495       |                       | 342           | 1.7.22 to 27.9.22        | 0.086               |
| Imtiaz Mughal         | 3520251112105 | Ward Aya            | LV9021      | 373302               | 766       | DDOH Gulberg Town     | 636           | 29.9.22 to 30.11.22      | 0.061               |
| Mariam                | 3520240001986 | Sanitary Patrol     | LV9046      | 336550               | 757       | DDOH Data Gunj        | 432           | 1.7.22 to 27.9.22        | 0.086               |
| Shahzad Mushtaq       | 3510398393579 | Medical Officer     | LV9010      | 1646940              | 757       | Bukhsh Town           | 220           | 1.7.22 to 27.9.22        | 0.086               |
| Muhammad Adil Tabasim | 3520114804223 | Junior Technician   | LV9111      | 468284               | 350       | DDOH Aziz Bhatti Town | 225           | 14.10.2021 to 10.01.2022 | 0.069               |
| Syeda Tehseen Zahid   | 3520118655188 | Sanitary Patrol     | LV9046      | 335758               | 350       |                       | 256           | 14.10.2021 to 10.01.2022 | 0.069               |
| Gulshan Fayyaz        | 3520242253896 | Lady Health Visitor | LV9042      | 417942               | 471/578   |                       | 171           | 29.09.2022 to 30.11.22   | 0.061               |
| Arshid Mehmood        | 3520177471131 | Beldar              | LV9028      | 532880               | 471/578   |                       | 271           | 29.09.2022 to 30.11.22   | 0.061               |
| Gulshan Fayyaz        | 3520242253896 | LHV                 | LV9042      | 417942               | 471/578   |                       | 109           | 29.09.2022 to 30.11.22   | 0.061               |
|                       | 3520149348316 |                     | LV9029      | 386524               | 471/578   |                       | 572           | 29.09.2022 to 30.11.22   | 0.061               |
| Anum Tariq            | 3520230169178 | Sanitary Patrol     |             | 315278               | 439       | DDOH Ravi Town        | 400           | 1.7.22 to 27.9.22        | 0.086               |
| Sara Sajjad           | 3520285307714 |                     | LV9014      | 318975               | 807       | DDOH DGBT             | 499           | 1.10.22 to 30.11.22      | 0.059               |
| Mehreen               | 3520241620412 |                     | LV9046      | 389132               | 807       | DDOH DGBT             | 533           | 1.10.22 to 30.11.22      | 0.059               |
| Saher Dawood          | 3520284233984 |                     | LV9014      | 298524               | 807       | DDOH DGBT             | 385           | 1.10.22 to 30.11.22      | 0.059               |
| Mehreen Ishaq         | 3520295661414 |                     | LV9014      | 305821               | 807       | DDOH DGBT             | 640           | 1.10.22 to 30.11.22      | 0.059               |
| Samina Zaib           | 3520287479216 |                     | LV9046      | 313616               | 807       | DDOH DGBT             | 543           | 1.10.22 to 30.11.22      | 0.059               |
| Khalida Parveen       | 3520241260812 |                     | LHV         | LV9042               | 389427    | 807                   | DDOH DGBT     | 166                      | 1.10.22 to 30.11.22 |
| Muhammad Farhan Butt  | 3520186821641 | Sanitary Patrol     | LV9014      | 311419               | 495       | DDOH Wahga            | 197           | 1.7.22 to 27.9.22        | 0.086               |
| Muhammad Farhan Butt  | 3520186821641 | Sanitary Patrol     | LV9014      | 318975               | 437       | DDOH Shalamar         | 196           | 1.7.22 to 27.9.22        | 0.086               |
| Arzoo Gull            | 3520161728676 | Sanitary Patrol     | LV9046      | 286527               | 350       | DDOH Wahga            | 180           | 29.9.22 to 30.11.22      | 0.061               |
| Shamshad Bibi         | 3520165571526 | LHV                 | LV9042      | 385124               | 350       | DDOH Wahga            | 107           | 29.9.22 to 30.11.22      | 0.061               |



|              |                   |                 |        |         |     |            |     |                     |       |
|--------------|-------------------|-----------------|--------|---------|-----|------------|-----|---------------------|-------|
| Afia Sadique | 352012989<br>4934 | Sanitary Patrol | LV9046 | 275842  | 350 | DDOH Wahga | 112 | 29.9.22 to 30.11.22 | 0.061 |
|              |                   |                 |        | 9960360 |     |            |     |                     | 1.665 |

## B) DDHO Aziz Bhatti Town

Rs in million

| Disbursement Sr. No. | Name                | Father/Husband Name | Personnel No. | CNIC          | Period                   | Amount       |
|----------------------|---------------------|---------------------|---------------|---------------|--------------------------|--------------|
| 225                  | Adil Tabbasum       | Zafar Iqbal         |               | 3520114804223 | 14.10.2021 to 10.01.2022 | 0.069        |
|                      | Adil Tabbasum       | Zafar Iqbal         | 32207007      | 3520114804223 |                          | 0.000        |
| 256                  | Syeda Amina Zahid   | Zahid Hussain       |               | 3520118655188 | 14.10.2021 to 10.01.2022 | 0.069        |
|                      | Syeda Amina Zahid   | Zahid Hussain       | 31725569      | 3520118655188 |                          | 0.000        |
| 572                  | Ayesha khalil       | Khalil ahmad        |               | 3520149348316 | 29.09.2022 to 26.12.2022 | 0.086        |
|                      | Ayesha khalil       | Khalil ahmad        | 32230040      | 3520149348316 |                          | 0.000        |
| 171                  | Khurram shahzad     | M rafique           |               | 3520242253896 | 29.09.2022 to 26.12.2022 | 0.086        |
|                      | Khurram shahzad     | M rafique           | 31964548      | 3520242253896 |                          | 0.000        |
|                      | Arshid Mehmood      | MUHAMAMD HANIF      | 30104837      | 3520177471131 |                          | 0.185        |
|                      | Gulshan Fayaz       | FAYYAZ HUSSAIN      | 31964548      | 3520242253896 |                          | 0.000        |
| 109                  | Khurram shahzad     | M. Rafiq            |               | 3520242253896 | 29.9.22 to 30.11.22      | 0.061        |
| 274                  | Usman Muzaffar      | Muzaffar Husain     |               | 3520177471131 | 29.9.22 to 30.11.22      | 0.061        |
| 256                  | SYEDA TEHSEEN Zahid | Zahid Husain Shah   | 31725569      | 3520118655188 |                          | 0.285        |
|                      | Syeda Amina Zahid   | Zahid Husain Shah   |               | 3520118655188 |                          | 0.069        |
| <b>Total</b>         |                     |                     |               |               |                          | <b>0.971</b> |

## C- DDHO Nishter Town

Rs in million

| Batch    | Disbursement Sr. No. | UC No. | Pers. No.    | First name          | Father / Husband name | National ID       | Job        | Amount drawn |
|----------|----------------------|--------|--------------|---------------------|-----------------------|-------------------|------------|--------------|
|          |                      |        | 32101<br>816 | Hafiz Muhammad Amir | Noor Muhammad         | 352029960<br>2623 | Chowk idar |              |
| 118<br>7 | 745                  |        |              | hafiz m amir        | noor muhammad         | 352029960<br>2623 |            | 0.859        |
|          |                      |        | 32234<br>425 | Sadia Muneer        | Muhammad Muneer       | 352026677<br>1402 | DAI        |              |
| 118<br>7 | 123                  | 63     |              | Sadia Munir         | Mohammed Muneer       | 352026677<br>1402 |            | 0.608        |
|          |                      |        |              |                     |                       |                   |            | <b>0.147</b> |

Grand Total = Rs 1.664 + Rs 0.970 + Rs 0.147 = **Rs 2.781 million**

## Annexure-M

### 9.4.9 Fraudulent withdrawal of contingent paid staff funds through encashed cheques - Rs 4.251 million

Rs in million

| CPS Batch No. 140 for the period 24-11-21 to 20-02-22 |                      |                        |                 |                            |            |            |                        |
|---|----------------------|------------------------|-----------------|----------------------------|------------|------------|------------------------|
| Sr. No.   | Name                 | Father Name            | CNIC            | Amount drawn from treasury | Cheque no. | Date       | Already paid CPS batch |
| 1   | Sana Mehboob         | Mehboob Masih          | 35201-2858409-0 | 0.069                      | 2002154715 | 08.03.22   | 350                    |
| 2   | Amina                | Daleel Ali             | 35205-0342676-2 | 0.069                      | 729        | 08.03.22   | 350                    |
| 3   | Hafiza Irum Fatima   | Muhammad Waris         | 35205-034816-8  | 0.069                      | 719        | 08.03.22   | 350                    |
| 4   | Aqsa Rehman          | Abdul Rehman           | 35201-0826666-2 | 0.069                      | 717        | 08.03.22   | 350                    |
| 5   | Aqsa Arif            | Muhammad Arif          | 35202-3606360-2 | 0.069                      | 721        | 08.03.22   | 350                    |
| 6   | Muhammad Ahmed Hanif | Muhammad Hanif         | 35201-6845318-1 | 0.069                      | 2002149669 | 08.03.22   | 350                    |
| 7   | Naila Kabir          | M Kabir                | 35201-6252219-4 | 0.069                      | 2002153387 | 08.03.22   | 350                    |
| 8   | Rania Noor           | Muhammad Waris         | 35205-0348159-2 | 0.069                      | 2002153391 | 08.03.22   | 350                    |
| 9   | Muhammad Ali         | Safder Ali             | 35201-6563429-3 | 0.069                      | 872        | 08.03.22   | 350                    |
| 10  | M waqas              | M Younas               | 35202-0444964-7 | 0.069                      | 384        | 08.03.22   | 350                    |
| 11  | M Arsalan            | M Yaqoob               | 35201-9182428-9 | 0.069                      | 383        | 08.03.22   | 350                    |
| 12  | Hafiz Naveed Butt    | Salah U Din Butt       | 35202-9568374-7 | 0.069                      | 385        | 08.03.22   | 350                    |
| 13  | Ameer Hamza          | Shabir Hussain         | 35201-0467885-7 | 0.069                      | 386        | 08.03.22   | 350                    |
| 14  | Laiba                | Saeed Ahmad            | 35201-8464520-8 | 0.069                      | 389        | 08.03.22   | 350                    |
| 15  | Amina Hassan         | Ghulam Hassan          | 34501-7982125-2 | 0.069                      | 390        | 08.03.22   | 350                    |
| 16  | Mahmood Ayub Masih   | Ayub Masih             | 35201-8279957-3 | 0.069                      | 392        | 08.03.22   | 350                    |
| 17  | Samina Ayub Masih    | Ayub Masih             | 35201-0455482-1 | 0.069                      | 2002150869 | 08.03.22   | 350                    |
| 18  | Humna / Suraya Bibi  | Rafique                | 35201-6932047-6 | 0.069                      | 2002153393 | 08.03.22   | 350                    |
| 19  | Iqra                 | M Muzaffar             | 35201-9593620-4 | 0.069                      | 2002150883 | 08.03.22   | 350                    |
| 20  | Samra Yasin          | M yasin                | 35103-8128995-2 | 0.069                      | 885        | 08.03.22   | 350                    |
| 21  | Nabila Shaheen       | M Amin                 | 35201-7859259-8 | 0.069                      | 882        | 08.03.22   | 350                    |
| 38  | Lubna Khadim         | Khadim                 | 35201-0145475-0 | 0.068                      | 2002150876 | 08.03.22   | 350 & 140              |
| 111   | Ali Hamza            | M Arshad               | 35201-2367216-7 | 0.069                      | 2002154714 | 08.03.2022 | 350                    |
| 112   | Syed Hammad Ibrar    | Ibrar Hussain          | 35201-3592738-5 | 0.069                      | 712        | 08.03.2022 | 350                    |
| 116   | M Saleem ud din      | Jan Muhammad           | 35201-9352073-5 | 0.068                      | 2002154683 | 7.3.22     | 350                    |
| 118   | Rubina               | Sajid Masih            | 35201-9364377-4 | 0.069                      | 734        | 08.03.2022 | 350                    |
| 119   | Aleem Asghar         | Asghar Ali             | 35201-6141906-9 | 0.068                      | 2002154728 | 09.03.2022 | 350                    |
| 120   | Anas Altaf           | Altaf Hussain          | 35201-0678287-0 | 0.068                      | 722        | 09.03.2022 | 350                    |
| 121   | Mehar Un Nisa        | Shahid ali             | 35202-9821093-8 | 0.068                      | 2002154725 | 9.3.22     | 350                    |
| 122   | Ijaz Hussain         | Sardar Ali             | 35201-6512390-7 | 0.069                      | 2002154726 | 9.3.22     | 350                    |
| 123   | Falak Shair          | Muhammad Bashir        | 35201-1697574-1 | 0.069                      | 2002149306 | 31.1.2022  | 350                    |
| 124   | Hamid Ali            | M Hafeez Khokhar       | 35201-5877100-1 | 0.069                      | 2002154730 | 08.03.2022 | 350                    |
| 125   | Shahbaz Hussain      | Zulifqar Ali           | 35201-2283418-9 | 0.069                      | 733        | 08.03.2022 | 350                    |
| 126   | Abdul Rauf Khan      | Rehan Ahmad khan Badar | 35201-6900598-5 | 0.069                      | 735        | 08.03.2022 | 350                    |

| 127  | M Zohaib Khalid          | khalid shahzad khan | 35201-3698572-7 | 0.068                           | 2002154731 | 9.3.22     | 350                    |
|--|--------------------------|---------------------|-----------------|---------------------------------|------------|------------|------------------------|
| 128  | Noman                    | m zafar             | 35201-6325524-5 | 0.068                           | 2002154739 | 9.3.22     | 350                    |
| 129  | Shahzaib Ghulam Hussain  | Ghualm Hussain      | 35201-9831068-5 | 0.068                           | 740        | 9.3.22     | 350                    |
| 130  | Asia Noor                | Noor muhammad       | 35201-7015654-2 | 0.068                           | 2002149315 | 31.1.22    | 350                    |
| 131  | Shaheera Aqeel           | Aqeel abbas         | 35201-2770287-6 | 0.069                           | 2002154732 | 08.03.2022 | 350                    |
| 132  | Asma Noor                | Noor Muhammad       | 35201-8578872-8 | 0.069                           | 2002154727 | 8.3.22     | 350                    |
| 133  | Zeeshan Ali              | Abdul Hameed        | 35201-847524-7  | 0.069                           | 2002154724 | 8.3.22     | 350                    |
| 134  | Syed Khuram Hussain Shah | Shahid Hussain Shah | 35201-6720623-7 | 0.069                           | 2002154723 | 8.3.22     | 350                    |
| 135  | Nasara Parveen           | Amir Rasjid         | 35404-2698733-2 | 0.069                           | 2002154677 | 7.3.22     | 350                    |
| 136  | M Nafees                 | Abdul Waheed        | 35201-5124421-5 | 0.069                           | 2002154682 | 7.3.22     | 350                    |
| 137  | Asad Khalil Awan         | Khalil Ahmad Awan   | 35201-7283846-9 | 0.069                           | 2002154678 | 7.3.22     | 350                    |
| 138  | Yasir                    | Zulifqar Ali        | 35201-8357669-1 | 0.068                           | 2002154741 | 9.3.22     | 350                    |
| 139  | Asad Masih               | Ashraf Maish        | 35201-5172046-5 | 0.069                           | 2002154679 | 7.3.22     | 350                    |
| 140  | Bilawal                  | M Amin              | 35201-7276662-1 | 0.068                           | 2002149933 | 31.1.22    | 350                    |
| <b>Total</b>   |                          |                     |                 | <b>3.308</b>                    |            |            |                        |
| <b>Batch of CPS1.4.22 to 28.6.22</b>                       |                          |                     |                 |                                 |            |            |                        |
| Disbursement Sr. No.                                       | Name                     | Father Name         | CNIC            | Amount drawn from treasury (Rs) | cheque no. | Dated      | Already paid cps batch |
| 226.   | Hamna                    | Rafiq               | 35201-6932047-6 | 0.069                           | 2002159730 | 7.7.22     | 230                    |
| 229.   | Muhammad Nawaz           | Muhammad Aslam      | 35302-3076812-9 | 0.069                           | 2002159736 | 14.7.22    | 230                    |
| 230.   | Afshan Shahzadi          | Allah Rakha         | 35201-0396911-4 | 0.069                           | 2002159737 | 14.7.22    | 230                    |
| <b>Total</b>   |                          |                     |                 | <b>0.207</b>                    |            |            |                        |
| <b>Batch of CPS of 50 for the period 1.4.21 to 28.6.21</b> |                          |                     |                 |                                 |            |            |                        |
| 5  | Moona                    | Mukhtar Ali         | 35201-6572940-6 | 0.061                           | 2002139032 | 31.12.21   | 240                    |
| 6  | Zeeshan Ali              | Muhammad Fayaz      | 35201-5868911-1 | 0.061                           | 2002139034 | 31.12.21   | 240                    |
| 14   | Muhammad Imran           | Munir Ahmad         | 35201-1658696-3 | 0.061                           | 2002139041 | 31.12.21   | 240                    |
| 15   | Noman Younas             | Muhammad Younas     | 35201-8184423-3 | 0.061                           | 2002139042 | 31.12.21   | 240                    |
| 22   | Ahsan Ali                | Ansar Ali           | 35201-8175422-1 | 0.061                           | 2002139049 | 31.12.21   | 240                    |
| 23   | Rashid Minhas            | Muhammad Ishaq      | 35202-2713421-3 | 0.061                           | 50         | 31.12.21   | 240                    |
| 27   | Adeel Zulifqar           | Zulifqar            | 35201-9127498-7 | 0.061                           | 2002139055 | 31.12.21   | 240                    |
| 28   | Ali Raza                 | M shafique          | 35201-2212745-1 | 0.061                           | 56         | 31.12.21   | 240                    |
| 29   | Nabeel Naeem             | Muhammad naeem      | 35201-9131944-1 | 0.061                           | 57         | 31.12.21   | 240                    |
| 40   | Farzana Kausar           | Ali Raza            | 35201-1148573-8 | 0.061                           | 2002139067 | 31.12.21   | 240                    |
| 42   | Neelam                   | M Arif              | 35201-1262011-4 | 0.061                           | 2002139069 | 31.12.21   | 240                    |
| 52   | Kamail Javaid            | Javaid Iqbal        | 34603-5579046-9 | 0.061                           | 2002139079 | 31.12.21   | 240                    |
| <b>Total</b>   |                          |                     |                 | <b>0.736</b>                    |            |            |                        |
| <b>Grand Total</b>   |                          |                     |                 | <b>4.251</b>                    |            |            |                        |

## Annexure-N

### 9.4.17 Irregular purchase of medicine – Rs 147.927 million

| Rs in million  |          |              |                                      |        |
|--|----------|--------------|--------------------------------------|--------|
| Generic Name   | Quantity | No. of firms | Name of firms                        | Amount |
| Acyclovir Injection 250 mg   | 100      | 1            | MTI Medical                          | 0.045  |
| Albendazole Susp. 200mg / 5ml  | 10400    | 1            | Stanley Pharma                       | 0.304  |
| Albendazole Tablets 200mg  | 21550    | 1            | Stanley Pharma                       | 0.248  |
| Amlodipine Tablets 5 mg  | 441000   | 2            | Pharmatec Pharma,<br>Scilife pharma  | 0.415  |
| Amoxicillin + Clavulanic Acid Suspension<br>125 mg + 31.25 mg / 5 ml   | 5500     | 1            | Getz pharma                          | 0.512  |
| Amoxicillin + Clavulanic Acid Suspension<br>250mg+62.5mg/5ml   | 46500    | 1            | Getz pharma                          | 6.739  |
| Antacid suspension containing Magnesium<br>Hydroxides, Aluminum Hydroxide including<br>other relevant ingredients Susp.  | 120000   | 2            | stanley Pharma,<br>Martin Dow Marker | 4.786  |
| Betamethasone Cream 0.1%   | 12500    | 1            | bloom pharma                         | 0.477  |
| Ceftriaxone (Sodium) Injection 250mg (I.V)   | 24500    | 2            | mTI Medical, wilshire<br>pharma      | 1.198  |
| Ceftriaxone (Sodium) Injection 500 mg (I.V)  | 23500    | 2            | mTI Medical, wilshire<br>pharma      | 1.511  |
| Cefurexime (Sodium) Injection 750mg  | 500      | 1            | MTI Medical                          | 0.060  |
| Cetirizine Syrup/liquid/solution 5mg / 5ml.  | 83500    | 1            | Lisko pharma                         | 6.947  |
| Cetirizine Tablets 10mg  | 1000000  | 2            | Pharmatec Pharma,<br>Lisko pharma    | 1.600  |
| Chloramphenicol Eye Drops 0.5% w/v   | 8400     | 1            | Sante Pharma                         | 0.349  |
| Ciprofloxacin Injection 200mg / 100ml  | 9800     | 1            | Citi Pharma                          | 0.438  |
| Clarithromycin Tablets 500mg   | 20400    | 1            | Abbott Pharma                        | 1.215  |
| Clopidogrel Tablets 75 mg  | 50000    | 1            | Scilife pharma                       | 0.200  |
| Clotrimazole Skin cream 1% w/w   | 10650    | 1            | bloom pharma                         | 0.406  |
| Clotrimazole Vaginal Cream 10%   | 34300    | 1            | bloom pharma                         | 2.367  |
| Clotrimazole Vaginal tablet 500 mg   | 8000     | 1            | bloom pharma                         | 0.392  |
| Dextromethorphan +<br>Diphenhydramine/CPM/Pseudoephedrine+<br>others ingredients as antitussive/dry cough<br>Syrup/Susp. | 110000   | 1            | bloom pharma                         | 7.370  |
| Dextrose 10% 1000ml  | 990      | 2            | Unisa pharma, FDL<br>pharma          | 0.082  |
| Dextrose Infusion 5%, 1000ml)  | 5270     | 2            | Unisa pharma, FDL<br>pharma          | 0.377  |
| Dextrose+Saline (1000ml) Infusion 5%w/v<br>+0.9%w/v  | 2110     | 2            | Unisa pharma, FDL<br>pharma          | 0.154  |
| Diclofenac (Sodium) Capsule/Tablets 50 mg  | 1640000  | 2            | Abbott pharma, Scilife<br>pharma     | 2.870  |
| Diclofenac (Sodium) Injection 75mg in 3 ml<br>Ampoule  | 213000   | 1            | Wilshire pharma                      | 2.541  |
| Dimenhydrinate 50mg tab  | 163000   | 1            | Stanley pharma                       | 0.195  |
| Dimenhydrinate Suspension/Syrup<br>12.5mg/4ml  | 31300    | 2            | Stanley pharma, lisko<br>pakistan    | 1.530  |
| Domperidone 10mg Tablet  | 128000   | 2            | Stanley pharma, lisko<br>pakistan    | 0.122  |
| Doxycycline (hyclate) Capsules 100mg   | 617000   | 2            | Stanley pharma,<br>bloom pharma      | 2.443  |
| Drotaverine Tablet 40mg  | 520000   | 1            | Lisko pharma                         | 0.962  |
| Escitalopram Tablets 10mg  | 1800     | 1            | Hiranis Pharma                       | 0.005  |
| Ferrous salt + Folic Acid Capsule/Tablets  | 2590000  | 1            | bloom pharma                         | 2.538  |
| Fluconazole Capsules 150mg   | 14660    | 2            | Hiranis Pharma, MTI                  | 0.319  |

|  |         |   |                                  |        |
|--|---------|---|----------------------------------|--------|
|  |         |   | Medical                          |        |
| Glibenclamide Tablets 5mg  | 439000  | 1 | Lisko pharma                     | 0.593  |
| Iron Sucrose Injection 100mg/5ml                                       | 28500   | 1 | Shaigan Pharma                   | 1.252  |
| Lactulose Syrup 3.335gm/5ml to 3.35gm/5ml                              | 15000   | 2 | Getz pharma, Abbott pharma       | 2.633  |
| Mefenamic acid Tablet 500 mg   | 610000  | 2 | Stanley pharma, Pharmatec pharma | 1.232  |
| Metronidazole (Benzoate) Syrup 200 mg / 5ml                            | 139300  | 2 | Bloom pharma, Lisko pakistan     | 9.596  |
| Metronidazole 500mg/100ml infusion                                     | 54700   | 1 | Unisa pharma                     | 1.969  |
| Metronidazole Tablets 400 mg   | 1161000 | 1 | Stanley pharma                   | 2.229  |
| Moxifloxacin Eye drops 0.5%(5ml)                                       | 2000    | 1 | Sante Pharma                     | 0.082  |
| Multivitamins (Tab/cap)  | 420000  | 2 | Martin Dow Marker                | 1.403  |
| Normal Saline Infusion 0.9% (1000ml)                                   | 22300   | 2 | FDL                              | 1.427  |
| Normal Saline Infusion 0.9% 100ml                                      | 39100   | 2 | Unisa pharma, FDL pharma         | 1.876  |
| Omeprazole Injection 40mg  | 60500   | 2 | mTI Medical, wilshire pharma     | 2.388  |
| ORS Sachet (WHO Formulation)   | 214500  | 1 | Axis Pharma                      | 3.014  |
| Paracetamol 80mg/0.8ml syrup/solution/drops                            | 6500    | 1 | Stanley pharma                   | 0.284  |
| Paracetamol Syrup/Susp 160mg /5ml or less.                             | 89900   | 2 | GSK consumer, Lisko pakistan     | 6.868  |
| Paracetamol Tablet 500 mg  | 5425000 | 2 | GSK consumer, Citi pharma        | 10.579 |
| Peads Soln Infusion 1/5 Normal Saline infusion (Paeds solution) 500 ml | 3000    | 1 | FDL                              | 0.110  |
| Permethrin Cream 5%  | 3500    | 1 | Hirani's Pharma                  | 0.149  |
| Permethrin Lotion 5%   | 27000   | 2 | Hirani's Pharma, Shaigan Pharma  | 1.698  |
| Ringer's Lactate (1000ml) Infusion                                     | 25700   | 2 | Unisa pharma, FDL pharma         | 1.722  |
| Ringer's Lactate (500ml)   | 41200   | 2 | Unisa pharma, FDL pharma         | 1.977  |
| Salbutamol (Sulfate) Inhaler 100 micrograms                            | 1300    | 1 | Getz pharma                      | 0.312  |
| Salbutamol (Sulfate) Tablets 4mg                                       | 128000  | 1 | Pharmatec                        | 0.119  |
| Salbutamol Syrup   | 15000   | 2 | Pharmatec Pharma, Lisko pharma   | 0.583  |
| Silver Sulphadiazine Cream 1%  | 5200    | 1 | bloom pharma                     | 0.718  |
| Sodium Bicarbonate 8.4% w/v inj.                                       | 22      | 1 | FDL                              | 0.000  |
| Tobramycin + Dexamethasone Eye Drops                                   | 5620    | 1 | Sante Pharma                     | 0.225  |
| Valproic acid (as sodium) Syrup 250mg/5ml                              | 300     | 1 | Hirani's Pharma                  | 0.037  |
| Valproic acid (as sodium) Tablets 500mg                                | 600     | 1 | Hirani's Pharma                  | 0.004  |
| Vitamin B Complex Tablets  | 293000  | 1 | Abbott pharma                    | 1.916  |
| Vitamin D3 Injection 5mg   | 21200   | 2 | Getz pharma, Pharmatec           | 0.492  |
| Zinc Sulphate Syrup 20mg/5ml.  | 24500   | 2 | MTI Medical, Lisko               | 1.052  |
| Acefylline Syrup   | 5600    | 1 | Stanley pharma                   | 0.381  |
| Domperidone 5mg/5ml Syrup  | 8000    | 1 | Stanley pharma                   | 0.348  |
| Flurbiprofen 100mg Tablet (Dental)                                     | 1500    | 2 | Hirani's pharma, Citi Pharma     | 0.007  |
| Iron + Folic Acid + B Complex Tablets                                  | 810000  | 1 | Bloom pharma                     | 4.050  |
| Vitamin B Complex Syrup  | 6000    | 1 | Lisko pharma                     | 0.382  |
| Lisinopril 10mg Tablet   | 50000   | 1 | Lisko pharma                     | 0.410  |
| Fusidic acid Cream 2%  | 100     | 1 | Hirani's pharma                  | 0.008  |
| Terbinafine cream 1%   | 50      | 1 | Hirani's pharma                  | 0.002  |
| Insulin comp 70/30 injection 100 IU/ml                                 | 15600   | 1 | Novo Nordisk                     | 8.502  |
| Chloramphenicol maleate syruo 2mg/5ml                                  | 66500   | 1 | Lisko pharma                     | 2.939  |
| Tramadol HCL capsule/ tab 50mg   | 20100   | 1 | Lisko pharma                     | 0.286  |
| Ipratropium Bromide Nebulizing Solution                                | 1500    | 1 | Cheisi pharma                    | 0.112  |
| Auto Disable (AD)/Re-use prevention (RUP)                              | 110100  | 1 | Hospital services                | 2.183  |

|  |        |   |                                      |                |
|--|--------|---|--------------------------------------|----------------|
| Syringe 3ml with needle (Blister Pack)   |        |   |                                      |                |
| Auto Disable (AD)/Re-use prevention (RUP)<br>Syringe 5 ml with needle (Blister Pack) | 406100 | 2 | Hospital services,<br>Amson Vaccines | 5.320          |
| Disposable syringe 10ml with needle. (Blister pack)                                  | 144000 | 1 | Amson Vaccine                        | 2.436          |
| Absorbent Cotton Wool BPC Pack 500gm   | 5650   | 1 | Cotton craft                         | 3.334          |
| Cotton Bandage BPC Dozen Pack. 10cmx6m   | 4200   | 1 | Cotton craft                         | 0.281          |
| Cotton Bandage BPC. Dozen Pack. 6.5cmx6m   | 25051  | 1 | Cotton craft                         | 1.075          |
| Sterile Gauze Dressing 10x10x8ply  | 22400  | 1 | Cotton craft                         | 1.411          |
| Gauze Roll BPC Surgical 1x30 m   | 850    | 1 | Cotton craft                         | 1.126          |
| Cotton Crepe Bandage 7.5cm x 4.5   | 850    | 1 | Essity Pakistan                      | 0.140          |
| Cotton Crepe Bandage 10cm x 4.5  | 2160   | 1 | Essity Pakistan                      | 0.421          |
| Bandage Plaster of Paris BPC, 10 cm x 2.7 Metre                                      | 700    | 1 | Essity Pakistan                      | 0.163          |
| Surgical Hypoallergenic Latex Free Breathable Paper Tape 2.5 cm X 5 yards or above   | 24700  | 1 | Uniferoz                             | 1.846          |
| Surgical Hypoallergenic Latex Free Breathable Paper Tape 5cm X 5 yards or above      | 3400   | 1 | Uniferoz                             | 0.508          |
| <b>Total</b>   |        |   |                                      | <b>147.927</b> |

## Annexure-O

### 10.4.3 Non-supply of medicines - Rs 31.394 million

Rs in million

| Sr. No.                        | Name of surgical/medicine  | Name of Supplier   | Qty.   | Amount        |
|--------------------------------|--|--|--------|---------------|
| 1.                             | Lactulose Syrup<br>3.335gm/5ml to<br>3.35gm/5ml  | Abbott Laboratories (Pakistan)<br>Limited Korangi Plant.   | 4,800  | 0.842         |
| 2.                             | Disposable syringe 10ml<br>with needle. (Blister pack)   | Amson Vaccines And Pharma<br>(Pvt) Ltd 154, Industrial Triangle<br>Kahuta Road Islamabad.                                | 96500  | 1.633         |
| 3.                             | Flurbiprofen 100mg Tablet<br>(Dental)  | City Pharma  | 31500  | 0.142         |
| 4.                             | I.V Cannula with Injection<br>Port and Integrated Closing<br>Cone Sterile Pack 20G             | Hashir Surgical Flat No 14 First<br>Floor Murad Plaza University<br>Road Peshawar Khyber<br>Pakhtunkhwa 57000, Pakistan. | 23350  | 1.861         |
| 5.                             | I.V Cannula with/without<br>Injection Port with<br>Integrated Closing Cone<br>Sterile Pack 24G |  | 61000  | 5.307         |
| 6.                             | Azithromycin Capsules/Tab<br>500mg   | Hiranis Pharmaceuticals (Pvt.) Ltd   | 71000  | 1.394         |
| 7.                             | Metronidazole (Benzoate)<br>Syrup 200 mg / 5ml   | Mti Medical (Pvt.) Ltd. 586-587<br>Sundar Industrial Estate, Raiwind<br>Road, Lahore                                     | 35600  | 2.784         |
| 8.                             | Salbutamol Syrup   |  | 180100 | 0.914         |
| 9.                             | Losartan Potassium Tablet<br>50mg  | Mega Pharmaceuticals Ltd   | 100500 | 0.263         |
| 10.                            |  | Mti Medical (Pvt.) Ltd. 586-587<br>Sundar Industrial Estate, Raiwind<br>Road, Lahore                                     | 4600   | 0.332         |
| 11.                            | Salbutamol Syrup   |  | 18100  | 0.914         |
| 12.                            | Losartan Potassium Tablet<br>50mg  | M/S Mega Pharmaceuticals Ltd   | 100500 | 0.914         |
| 13.                            | Azithromycin Susp<br>200mg/5ml   | Mti Medical (Pvt.) Ltd. 586-587<br>Sundar Industrial Estate, Raiwind<br>Road, Lahore                                     | 4600   | 0.332         |
| 14.                            | Ceftriaxone (Sodium)<br>Injection 250mg (I.V)  |  | 24950  | 1.220         |
| 15.                            | Omeprazole Injection 40mg  |  | 99700  | 3.935         |
| 16.                            | Cefixime Suspension<br>200mg/5ml   | Wilshire Labs (Pvt) Ltd.124/1,<br>Quaid-E-Azam Industrial Estate<br>Kotlakhpat, Lahore.                                  | 32950  | 4.844         |
| 17.                            | Diclofenac (Sodium)<br>Injection 75mg in 3 ml<br>Ampoule                                       |  | 223000 | 2.660         |
| 18.                            | Tranexamic Acid Injection<br>500mg/5ml   |  | 25100  | 0.552         |
| 19.                            | Tranexamic Acid Injection<br>500mg/5ml   |  | 25100  | 0.552         |
| <b>Total</b>                   |  |  |        | <b>31.395</b> |
| <b>2% performance security</b> |  |  |        | <b>0.628</b>  |

**Annexure-P****10.4.6 Non-reconciliation of electricity bills Rs - 10.468 million****Rs in million**

| <b>Sr. No.</b> | <b>Meter No</b> | <b>Month</b> | <b>Unit</b> | <b>Amount claimed</b> | <b>Bill Paid</b> |
|----------------|-----------------|--------------|-------------|-----------------------|------------------|
| 1.             | 7100400R        | 22-Jul       | 0           | 0.870                 | 0.286            |
| 2.             | 7100400R        | 22-Aug       | 28,616      | 2.021                 | 1.298            |
| 4.             | 7100400R        | 22-Oct       | 14,703      | 2.307                 | 0.366            |
| 8.             | 7100400R        | 23-Feb       | 9,266       | 0.363                 | 0.363            |
| 11.            | 7100400R        | 23-May       | 8,648       | 0.713                 | 0.713            |
| 13.            | 3602U           | 22-May       | 20,800      | 0.485                 | 0.485            |
| 14.            | 3602U           | 22-Jul       | 0           | 0.647                 | 0.316            |
| 15.            | 3602U           | 22-Aug       | 21,760      | 1.534                 | 1.001            |
| 16.            | 3602U           | 22-Sep       | 8,160       | 1.135                 | 0.200            |
| 17.            | 3602U           | 22-Oct       | 10,240      | 1.590                 | 0.060            |
| 20.            | 3602U           | 23-Jan       | 7,840       | 0.048                 | 0.053            |
| 21.            | 3602U           | 23-Feb       | 19,440      | 0.778                 | 0.778            |
| 22.            | 3602U           | 23-Mar       | 0           | 0.851                 | 0.851            |
| 26.            | 3604U           | 22-Jul       | 16,160      | 1.328                 | 0.535            |
| 27.            | 3604U           | 22-Aug       | 20,600      | 2.262                 | 1.021            |
| 29.            | 3604U           | 22-Oct       | 8,320       | 2.779                 | 0.271            |
| 32.            | 3604U           | 23-Jan       | 0           | 1.291                 | 0.135            |
| 33.            | 3604U           | 23-Feb       | 22,040      | 0.885                 | 0.885            |
| 34.            | 3604U           | 23-Mar       | 1,080       | 1.010                 | 0.295            |
| 36.            | 3604U           | 23-May       | 13,320      | 0.320                 | 0.320            |
| 38.            | 7100500R        | 22-Jul       | 3,423       | 0.217                 | 0.095            |
| 39.            | 7100500R        | 22-Aug       | 444         | 0.284                 | 0.058            |
| 40.            | 7100500R        | 22-Sep       | 298         | 0.220                 | 0.029            |
| 41.            | 7100500R        | 22-Oct       | 436         | 0.239                 | 0.018            |
| 42.            | 7100500R        | 22-Nov       | 334         | 0.141                 | 0.014            |
| 44.            | 7100500R        | 23-Jan       | 393         | 0.115                 | 0.016            |
| 48.            | 7100500R        | 23-May       | 153         | 0.012                 | 0.006            |
| <b>Total</b>   |                 |              |             | <b>24.445</b>         | <b>10.468</b>    |



**Annexure - Q**

**13.4.5 Irregular expenditure on procurement - Rs 22.196 million**

**THQ Hospital Hazro**

Amount in Rs

| Requisiti on Date                             | Supply Order No & date | Particulars                  | Bill No & Date   | Vendor Name               | Head                             | Amount           |
|---|------------------------|------------------------------|------------------|---------------------------|----------------------------------|------------------|
| 23.06.22                                      | 25 dt.15.07.22         | Lab Items                    | 621 dt.17.07.22  | Global Health Enterprises | A03970 Others                    | 119,110          |
| 01.07.22                                      | 8 dt.05.07.22          | Lab Items                    | 3011 dt.07.07.22 | Alwin Scientific          | A03970 Others                    | 191,897          |
| 15.07.22                                      | 31 dt.18.07.22         | Lab Items                    | 2040 dt.20.07.22 | Ayaat Traders             | A03970 Others                    | 153,400          |
| 25.07.22                                      | 49 dt.30.07.22         | Lab Items                    | 627 dt.01.08.22  | Global Health Enterprises | A03970 Others                    | 198,578          |
| <b>Total Lab Items</b>                        |                        |                              |                  |                           |                                  | <b>662,985</b>   |
| 10.07.22                                      | 33 dt.20.07.22         | Printing of OPD Tickets      | 194 dt.27.07.22  | Mohsin Enterprises        | Printing and publication         | 187,500          |
| 12.07.22                                      | 17 dt.13.07.22         | Printing of registers        | 193 dt.21.07.22  |                           |                                  | 44,560           |
| 17.07.22                                      | 29 dt.18.07.22         | Printing of Lab request form | 210 dt.25.07.22  | M/S Lala Jee Traders      |                                  | 69,000           |
| 25.07.22                                      | 50 dt.01.08.22         | Printing of registers        | 196 dt.05.08.22  | Mohsin Enterprises        |                                  | 117,000          |
| <b>Total Printing &amp; Publication</b>       |                        |                              |                  |                           |                                  | <b>418,060</b>   |
| 25.01.23                                      | 226 dt.31.01.23        | Postmortem set               | 858 dt.06.02.23  | A&S ENTERPRISES           | Medical and Laboratory Equipment | 55,460           |
| 25.01.23                                      | 251 dt.14.02.23        | Orthopedic fragment sets     | 860 dt.15.02.23  |                           |                                  | 182,900          |
| 01.02.23                                      | 234 dt.02.02.23        | Postmortem instruments       | 859 dt.08.02.23  |                           |                                  | 33,040           |
| <b>Total Medical and Laboratory Equipment</b> |                        |                              |                  |                           |                                  | <b>271,400</b>   |
| <b>Grand Total</b>                            |                        |                              |                  |                           |                                  | <b>1,352,445</b> |

**Isfand Yar Bukhari DHQ Hospital Attock**

a) **Concentrate (A+B) solution:**

Amount in Rs

| LP Indent No | Date     | Invoice No. | Date   | Qty | Rate Paid | Amount           | Head Utilized |
|--------------|----------|-------------|--------|-----|-----------|------------------|---------------|
| 200509       | 20.12.22 | 171         | Dec-22 | 100 | 874.00    | 87,400           | A05270        |
| 200510       | 22.12.22 |             |        | 800 | 874.00    | 699,200          |               |
| 200516       | 21.01.23 | 172         | Jan-23 | 300 | 874.00    | 262,200          |               |
| 200337       | 03.02.23 | 173         | Feb-23 | 30  | 874.00    | 26,220           |               |
| 200338       | 08.02.23 |             |        | 70  | 874.00    | 61,180           |               |
| 200340       | 17.02.23 |             |        | 500 | 874.00    | 437,000          |               |
| 200519       | 02.02.23 |             |        | 500 | 874.00    | 437,000          |               |
| 200524       | 12.04.23 | 177         | Apr-23 | 500 | 1341.25   | 670,625          |               |
| 200526       | 02.05.23 | 178         | May-23 | 700 | 1341.25   | 938,875          |               |
| 200349       | 01.06.23 | 179         | Jun-23 | 500 | 1341.25   | 670,625          |               |
| 200344       | 15.03.23 | 174         | Mar-23 | 600 | 874.00    | 524,400          | A03927        |
| <b>Total</b> |          |             |        |     |           | <b>4,814,725</b> |               |

**Dialysis items (Inj Heparin, Clexin, IV sets):**

(Head utilized: A05270 Dialysis Grant)

Amount in Rs

| LP Indent No. | Date     | Invoice No. | Date   | Item        | Qty | Rate    | Amount  |
|---------------|----------|-------------|--------|-------------|-----|---------|---------|
| 673678        | 03.12.22 | 171         | Dec-22 | Heparin Inj | 500 | 1199.73 | 599,863 |
| 200511        | 27.12.22 |             |        | IV Set      | 500 | 78.30   | 39,150  |

**Amount in Rs**

| LP Indent No. | Date     | Invoice No. | Date   | Item             | Qty | Rate    | Amount           |
|---------------|----------|-------------|--------|------------------|-----|---------|------------------|
| 200512        | 28.12.22 |             |        | Heparin Inj      | 100 | 1199.73 | 119,973          |
| 200331        | 04.01.23 | 172         | Jan-23 | Heparin Inj      | 55  | 1199.73 | 65,985           |
| 200333        | 11.01.23 |             |        | Clexin 60 mg     | 100 | 630.68  | 63,068           |
| 200334        | 12.01.23 |             |        | Clexin 60 mg     | 100 | 630.68  | 63,068           |
| 200335        | 14.01.23 |             |        | Heparin Inj      | 40  | 1199.73 | 47,989           |
| 200336        | 17.01.23 |             |        | Clexin 60 mg     | 100 | 630.68  | 63,068           |
| 200515        | 19.01.23 |             |        | Heparin Inj      | 200 | 1199.73 | 239,945          |
| 200517        | 26.01.23 |             |        | IV Set           | 500 | 78.30   | 39,150           |
| 200337        | 03.02.23 | 173         | Feb-23 | Heparin Inj      | 30  | 1199.73 | 35,992           |
| 200339        | 15.02.23 |             |        | IV Set           | 200 | 78.30   | 15,660           |
| 200340        | 17.02.23 |             |        | Heparin Inj      | 116 | 1199.73 | 139,168          |
| 200519        | 02.02.23 |             |        | Heparin Inj      | 200 | 1199.73 | 239,945          |
| 200524        | 12.04.23 | 177         | Apr-23 | IV Set           | 500 | 82.65   | 41,325           |
| 200524        | 12.04.23 |             |        | Heparin Inj      | 294 | 1199.73 | 352,719          |
| 200525        | 27.04.23 |             |        | N/Saline 1000ml  | 300 | 112.24  | 33,672           |
| 200526        | 02.05.23 | 178         | May-23 | IV Set           | 800 | 82.65   | 66,120           |
| 200526        | 02.05.23 |             |        | Heparin Inj      | 413 | 1199.73 | 495,486          |
| 200526        | 02.05.23 |             |        | N/Saline 1000ml  | 350 | 112.24  | 39,284           |
| 200529        | 18.05.23 |             |        | N/Saline 1000ml  | 180 | 112.24  | 20,203           |
| 200349        | 01.06.23 | 179         | Jun-23 | IV Set           | 300 | 87.00   | 26,100           |
| 200349        | 01.06.23 |             |        | Heparin Inj      | 147 | 1199.73 | 176,360          |
| 200349        | 01.06.23 |             |        | Iron Sucrose Inj | 200 | 299.00  | 59,800           |
| <b>Total</b>  |          |             |        |                  |     |         | <b>3,083,093</b> |

**(Head utilized: A03927 LP Medicine)**

**Amount in Rs**

| LP Indent No. | Date     | Invoice No. | Date   | Item             | Qty | Rate     | Amount           | Sub Head    |
|---------------|----------|-------------|--------|------------------|-----|----------|------------------|-------------|
| 611318        | 28.06.22 | 411         | Jun-22 | HEPARIN INJ      | 872 | 884.30   | 771,110          | Combine LP  |
| 200312        | 12.08.22 | 166         | Aug-22 | CLEXANE 60MG INJ | 75  | 595.98   | 44,699           | Dialysis LP |
| 200313        | 13.08.22 |             |        | CLEXANE 60MG INJ | 75  | 595.98   | 44,699           | Dialysis LP |
| 200315        | 27.08.22 |             |        | HEPARIN INJ      | 20  | 951.39   | 19,028           | Dialysis LP |
| 200316        | 30.08.22 |             |        | HEPARIN INJ      | 60  | 951.39   | 57,083           | Dialysis LP |
| 653978        | 12.09.22 | 2           | Sep-22 | HEPARIN INJ      | 197 | 946.28   | 186,416          | Bulk LP     |
| 200320        | 15.10.22 | 168         | Oct-22 | CLEXIN 60MG INJ  | 100 | 592.78   | 59,278           | Dialysis LP |
| 200321        | 18.10.22 | 169         | Oct-22 | HEPARIN INJ      | 100 | 946.28   | 94,628           | Dialysis LP |
| 200322        | 24.10.22 |             |        | HEPARIN INJ      | 50  | 946.28   | 47,314           | Dialysis LP |
| 664673        | 26.10.22 | 4           | Oct-22 | HEPARIN INJ      | 200 | 946.28   | 189,255          | Bulk LP     |
| 200325        | 02.11.22 | 170         | Nov-22 | HEPARIN INJ      | 50  | 946.28   | 47,314           | Dialysis LP |
| 200326        | 03.11.22 |             |        | CLEXANE INJ      | 50  | 592.78   | 29,639           | Dialysis LP |
| 200327        | 04.11.22 |             |        | CLEXANE INJ      | 100 | 592.78   | 59,278           | Dialysis LP |
| 200328        | 08.11.22 |             |        | CLEXANE INJ      | 50  | 592.78   | 29,639           | Dialysis LP |
| 667936        | 07.11.22 | 5           | Nov-22 | HEPARIN INJ      | 385 | 946.28   | 364,316          | Bulk LP     |
| 200341        | 25.02.23 | 174         | Mar-23 | HEPARIN INJ      | 100 | 1,199.73 | 119,973          | Dialysis LP |
| 200342        | 02.03.23 |             |        | HEPARIN INJ      | 100 | 1,199.73 | 119,973          | Dialysis LP |
| 200344        | 15.03.23 |             |        | CLEXANE 60MG INJ | 30  | 630.68   | 18,921           | Dialysis LP |
| 716362        | 14.03.23 | 8           | Mar-23 | HEPARIN INJ      | 500 | 946.28   | 473,138          | Bulk LP     |
| <b>Total</b>  |          |             |        |                  |     |          | <b>2,775,696</b> |             |

**b) Pathology/Radiology & Medicines for SSP:**

Amount in Rs

| Cheque No.   | Date     | Supplier                        | Particular                     | Month                      | Amount           | Remarks                         |
|--------------|----------|---------------------------------|--------------------------------|----------------------------|------------------|---------------------------------|
| 628503       | 09.01.23 | M/s Islamabad Diagnostic Center | Pathology / Radiology Services | 11/2022                    | 391,460          | On MOU without tender           |
| 628507       | 07.03.23 |                                 |                                | 10 & 12/2022               | 656,615          |                                 |
| 628509       | 11.04.23 |                                 |                                | 01/2023                    | 511,195          |                                 |
| 628501       | 09.01.23 | M/s Naqash Pharmacy             | Medicines                      | 02, 03, 04, 05 & 06/2022   | 489,068          | Procurement made from LP vendor |
| 628505       | 01.03.23 |                                 |                                | 07, 08, 09 & 11/2022       | 933,376          |                                 |
| 628511       | 11.04.23 |                                 |                                | 12/2022, 01/2023 & 02/2023 | 4,154,669        |                                 |
| <b>Total</b> |          |                                 |                                |                            | <b>7,136,383</b> |                                 |

**c) Electrical equipments inspection, stabilizers, bags, x-ray films and lab kits:**

Amount in Rs

| Purchase Order No. | Date     | Bill No | Date     | Supplier         | Item                               | Amount           |
|--------------------|----------|---------|----------|------------------|------------------------------------|------------------|
| 7438               | 13.02.23 | -       | -        | Electro Energies | Inspection of electric equipments  | 117,000          |
| 7439               | 13.02.23 | -       | -        | Electro Energies | Inspection of electric equipments  | 175,500          |
| 1779               | 19.06.23 | 414     | -        | Khan & Co        | Stablizer for dialysis machine     | 164,020          |
| 1778               | 19.06.23 | 415     | -        | Khan & Co        | Stablizer for dialysis machine     | 87,910           |
| 360                | 10.09.22 | 274     | 10.09.22 | Khan & Co        | Air freshner, broom, floor mop etc | 153,270          |
| 361                | 10.09.22 | 275     | 10.09.22 | Khan & Co        | Bags, broom, duster                | 82,040           |
| 362                | 10.09.22 | 272     | 10.09.22 | Khan & Co        | Bags                               | 196,560          |
| 473                | 02.10.22 | 301     | 03.10.22 | Khan & Co        | Plastic Bags                       | 152,100          |
| 629                | 02.11.22 | 296     | 02.11.22 | Khan & Co        | Plastic Bags                       | 121,680          |
| 640                | 05.11.22 | 309     | 05.11.22 | Khan & Co        | Plastic Bags                       | 182,520          |
| 795                | 06.12.22 | 310     | 06.12.22 | Khan & Co        | Plastic Bags                       | 182,520          |
| 839                | 14.12.22 | 311     | 15.12.22 | Khan & Co        | Plastic Bags                       | 121,680          |
| 979                | 11.01.23 | 342     | 12.01.23 | Khan & Co        | Plastic Bags                       | 121,680          |
| 1013               | 18.01.23 | 341     | 19.01.23 | Khan & Co        | Plastic Bags                       | 182,520          |
| 97                 | 19.07.22 | 247     | 19.07.22 | Khan & Co        | X-Ray Film 12x15 Blue Vision       | 90,675           |
| 125                | 24.07.22 | 251     | 25.07.22 | Khan & Co        | X-Ray Film 12x15 Blue Vision       | 195,683          |
| 2304               | 04.06.22 | 204     | 06.06.22 | Khan & Co        | Lab Item (Thermal Paper Roll)      | 76,050           |
| 2413               | 19.06.22 | 221     | 22.06.22 | Khan & Co        | HBS & HCV Kits                     | 122,850          |
| 2436               | 22.06.22 | 222     | 22.06.22 | Khan & Co        | HIV & UPT Kits                     | 89,096           |
| 27                 | 06.07.22 | 239     | 06.07.22 | Khan & Co        | Lab Kits                           | 89,856           |
| 28                 | 06.07.22 | 240     | 06.07.22 | Khan & Co        | HIV Kits                           | 48,016           |
| 29                 | 06.07.22 | 241     | 06.07.22 | Khan & Co        | HBS & HCV Kits                     | 122,850          |
| 96                 | 19.07.22 | 248     | 19.07.22 | Khan & Co        | Creatinine                         | 15,210           |
| 157                | 31.07.22 | 256     | 01.08.22 | Khan & Co        | Lab Kits                           | 142,623          |
| <b>Total</b>       |          |         |          |                  |                                    | <b>3,033,909</b> |

## Annexure-R

### 13.4.6 Loss due to procurement of medicines at higher rates – Rs 7.477 million

| Amount in Rs                        |  |  |           |                    |                   |             |                  |                    |
|-------------------------------------|--|--|-----------|--------------------|-------------------|-------------|------------------|--------------------|
| Sr. No                              | Name of Firm                           | Name of Item   | Qty.      | Rate in DHA Attock | Rate of Other DHA | Excess Rate | Amount           | 5% Perf. Guarantee |
| <b>Compared With DHA Jhelum</b>     |  |  |           |                    |                   |             |                  |                    |
| 1                                   | Getz Pharma (Pvt) Limited              | Insulin Comp 70/30 Injection 100 Iu/MI   | 20,000    | 550.00             | 470.00            | 80.00       | 1,600,000        | 550,000            |
| 2                                   | Citi Pharma                            | Paracetamol Tablet 500 Mg  | 3,215,000 | 1.89               | 1.77              | 0.12        | 385,800          | 303,818            |
| 3                                   | ICI Pakistan Limited                   | Hydrocortisone (Sodium Succinate) Injection 250mg                              | 12,200    | 112.90             | 89.00             | 23.90       | 291,580          | 68,869             |
| 4                                   | Mega Pharmaceuticals Ltd               | Amlodipine Tablets 5 Mg  | 792,000   | 1.22               | 0.96              | 0.26        | 205,920          | 48,312             |
| 5                                   | Kohinoor Industries                    | Gauze Roll Bpc Surgical 1x30 M   | 2,140     | 1,150.00           | 1,059.00          | 91.00       | 194,740          | 123,050            |
| 6                                   | Unisa Pharmaceutical Industries LTD    | Metronidazole 500mg/100ml Infusion   | 44,000    | 35.99              | 33.98             | 2.01        | 88,440           | 79,178             |
| 7                                   | Abbott Laboratories (Pakistan) Limited | Lactulose Syrup 3.335gm/5ml To 3.35gm/5ml                                      | 9,200     | 175.50             | 168.00            | 7.50        | 69,000           | 80,730             |
| 8                                   | Stanley Pharmaceuticals (Pvt) Ltd      | Mefenamic Acid Tablet 500 Mg   | 207,000   | 2.60               | 2.29              | 0.31        | 64,170           | 26,910             |
| 9                                   | Stanley Pharmaceuticals (Pvt) Ltd      | Albendazole Susp. 200mg / 5ml  | 32,000    | 29.25              | 28.30             | 0.95        | 30,400           | 46,800             |
| 10                                  | Sante Private Limited                  | Tobramycin + Dexamethasone Eye Drops   | 4,500     | 40.00              | 35.00             | 5.00        | 22,500           | 9,000              |
| 11                                  | Stanley Pharmaceuticals (Pvt) Ltd      | Dimenhydrinate 50mg Tab  | 58,005    | 1.198              | 1.09              | 0.11        | 6,265            | 3,474              |
| 12                                  | Citi Pharma                            | Levofloxacin Tablet 250mg  | 8,000     | 6.55               | 6.19              | 0.36        | 2,880            | 2,620              |
| 13                                  |  | Flurbiprofen 100mg Tablet (Dental)   | 3,000     | 4.50               | 3.55              | 0.95        | 2,850            | 675                |
| 14                                  | Stanley Pharmaceuticals (Pvt) Ltd      | Albendazole Tablets 200mg  | 2,300     | 11.50              | 10.90             | 0.60        | 1,380            | 1,323              |
| 15                                  | Axis Pharmaceuticals                   | Ammonium Chloride+ Aminophylline+ Other Ingredients As Expectorant Syrup/Susp. | 36,000    | 35.53              | 35.51             | 0.02        | 720              | 63,954             |
| <b>Total</b>                        |  |  |           |                    |                   |             | <b>2,966,645</b> | <b>1,408,713</b>   |
| <b>Compared With DHA Chakwal</b>    |  |  |           |                    |                   |             |                  |                    |
| 16                                  | Kohinoor                               | Absorbent Cotton Wool BPC 500gm  | 8,230     | 437.00             | 384.00            | 53.00       | 436,190          | 158,016            |
| <b>Compared With DHA Rawalpindi</b> |  |  |           |                    |                   |             |                  |                    |
| 17                                  | Citi Pharma                            | Cefixime Suspension 100mg/5ml  | 32,300    | 78.00              | 75.00             | 3.00        | 96,900           | 125,970            |
| <b>Compared With DHA Narawal</b>    |  |  |           |                    |                   |             |                  |                    |
| 18                                  | Ibl                                    | I.V. Sets Sterile  | 223,000   | 52.96              | 45.74             | 7.22        | 1,610,060        | 590,504            |

Amount in Rs

| Sr. No             | Name of Firm             | Name of Item   | Qty.    | Rate in DHA Attock | Rate of Other DHA | Excess Rate | Amount           | 5% Perf. Guarantee |
|--------------------|--------------------------|--|---------|--------------------|-------------------|-------------|------------------|--------------------|
|                    | Healthcare Limited       | Blister Pack   |         |                    |                   |             |                  |                    |
| 19                 | Mega Pharmaceuticals Ltd | Atenolol Tablet 50mg   | 201,500 | 1.40               | 1.35              | 0.05        | 10,075           | 14,105             |
| 20                 |                          | Disposable Syringe 20ml With Needle. (Blister Pack)                          | 300     | 46.10              | 44.60             | 1.50        | 450              | 692                |
| 21                 | Usmanco International    | I.V Cannula With Injection Port And Integrated Closing Cone Sterile Pack 18G | 4,100   | 108.90             | 99.90             | 9.00        | 36,900           | 22,325             |
| <b>Total</b>       |                          |  |         |                    |                   |             | <b>1,657,485</b> | <b>627,626</b>     |
| <b>Grand Total</b> |                          |  |         |                    |                   |             | <b>5,157,220</b> | <b>2,320,325</b>   |

## Annexure-S

### 13.4.7 Non-recovery of risk & cost from firm - Rs 6.831 million

Amount in Rs

| Bill No                | Date               | Qty           | Rate Paid After Discount From LP | Rate of Bulk Purchase FY 2021-22 | Difference | Excess           |
|------------------------|--------------------|---------------|----------------------------------|----------------------------------|------------|------------------|
| 29                     | 01.07.22           | 3,100         | 71.40                            | 28.94                            | 42.46      | 131,626          |
| 32                     | 23.07.22           | 5,000         | 71.50                            | 28.94                            | 42.56      | 212,800          |
| 35                     | 01.09.22           | 3,500         | 54.60                            | 28.94                            | 25.66      | 89,810           |
| 38                     | 29.09.22           | 3,600         | 54.60                            | 28.94                            | 25.66      | 92,376           |
| 41                     | 05.11.22           | 2,500         | 73.10                            | 28.94                            | 44.16      | 110,400          |
| 42                     | 05.11.22           | 1,000         | 73.10                            | 28.94                            | 44.16      | 44,160           |
| 49                     | 29.12.22           | 3,500         | 77.40                            | 28.94                            | 48.46      | 169,610          |
| 54                     | 10.03.23           | 3,600         | 73.10                            | 28.94                            | 44.16      | 158,976          |
| 62                     | 28.04.23           | 3,600         | 77.40                            | 28.94                            | 48.46      | 174,456          |
| 64                     | 01.06.23           | 1,800         | 77.40                            | 28.94                            | 48.46      | 87,228           |
| 65                     | 09.06.23           | 2,000         | 77.40                            | 28.94                            | 48.46      | 96,920           |
| <b>THQ Hazro</b>       |                    | <b>33,200</b> |                                  |                                  |            | <b>1,368,362</b> |
| 963                    | 31.05.23           | 4,200         | 45.50                            | 28.94                            | 16.56      | 69,552           |
| 566                    | 09.12.22           | 6,000         | 45.50                            | 28.94                            | 16.56      | 99,360           |
| 747                    | 09.03.22           | 10,000        | 45.50                            | 28.94                            | 16.56      | 165,600          |
| 471                    | 22.09.22           | 5,100         | 39.00                            | 28.94                            | 10.06      | 51,306           |
| <b>THQ Fateh Jang</b>  |                    | <b>25,300</b> |                                  |                                  |            | <b>385,818</b>   |
| 512                    | 16.03.23           | 2,000         | 81.70                            | 28.94                            | 52.76      | 105,520          |
| 519                    | 10.04.23           | 3,000         | 81.70                            | 28.94                            | 52.76      | 158,280          |
| 566                    | 22.06.23           | 2,500         | 71.25                            | 28.94                            | 42.31      | 105,775          |
| 570                    | 23.06.23           | 1,940         | 71.25                            | 28.94                            | 42.31      | 82,081           |
| 522                    | 17.05.23           | 2,000         | 74.00                            | 28.94                            | 45.06      | 90,120           |
| 553                    | 07.06.23           | 2,800         | 71.25                            | 28.94                            | 42.31      | 118,468          |
| <b>THQ Pindi Gheb</b>  |                    | <b>14,240</b> |                                  |                                  |            | <b>660,244</b>   |
| 415                    | 05.08.22           | 2600          | 53.30                            | 28.94                            | 24.36      | 63,336           |
| 423                    | 06.09.22           | 3700          | 53.30                            | 28.94                            | 24.36      | 90,132           |
| 59689                  | 02.01.23           | 3810          | 52.49                            | 28.94                            | 23.55      | 89,716           |
| 2                      | 20.10.22           | 3000          | 59.85                            | 28.94                            | 30.91      | 92,730           |
| 4                      | 25.10.22           | 1000          | 55.58                            | 28.94                            | 26.64      | 26,635           |
| 7                      | 21.11.22           | 1000          | 55.58                            | 28.94                            | 26.64      | 26,635           |
| 9                      | 09.12.22           | 2000          | 55.58                            | 28.94                            | 26.64      | 53,270           |
| 12                     | 20.12.22           | 2000          | 55.58                            | 28.94                            | 26.64      | 53,270           |
| 29                     | 05.04.23           | 3150          | 64.13                            | 28.94                            | 35.19      | 110,833          |
| 34                     | 13.05.23           | 3000          | 64.13                            | 28.94                            | 35.19      | 105,555          |
| 37                     | 19.06.23           | 1500          | 64.13                            | 28.94                            | 35.19      | 52,778           |
| <b>THQ Hassanabdal</b> |                    | <b>26760</b>  |                                  |                                  |            | <b>764,889</b>   |
| 7198                   | 26.11.22           | 4,150         | 48.00                            | 28.94                            | 19.06      | 79,099           |
| 72                     | 03.11.22           | 4,200         | 47.45                            | 28.94                            | 18.51      | 77,742           |
| 171                    | 12/2022            | 500           | 78.30                            | 28.94                            | 49.36      | 24,680           |
| 172                    | 01/2023            | 500           | 78.30                            | 28.94                            | 49.36      | 24,680           |
| 173, 174 & 177         | 02, 03 & 04.23     | 1,400         | 82.65                            | 28.94                            | 53.71      | 75,194           |
| 175                    | 04/2023            | 300           | 82.65                            | 28.94                            | 53.71      | 16,113           |
| 178                    | 05/2023            | 800           | 82.65                            | 28.94                            | 53.71      | 42,968           |
| 179                    | 06/2023            | 300           | 87.00                            | 28.94                            | 58.06      | 17,418           |
| LP<br>Emergency        | 04/2022 to 04/2023 | 9,910         | 78.30                            | 28.94                            | 49.36      | 489,158          |
|                        | 04/2022 to 04/2023 | 8,980         | 82.65                            | 28.94                            | 53.71      | 482,316          |
| LP<br>Combine          | 04/2022 to 04/2023 | 9,970         | 78.30                            | 28.94                            | 49.36      | 492,119          |
|                        | 04/2022 to         | 9,385         | 82.65                            | 28.94                            | 53.71      | 504,068          |

Amount in Rs

| Bill No               | Date               | Qty            | Rate Paid After Discount From LP | Rate of Bulk Purchase FY 2021-22 | Difference | Excess           |
|-----------------------|--------------------|----------------|----------------------------------|----------------------------------|------------|------------------|
|                       | 04/2023            |                |                                  |                                  |            |                  |
| 03                    | 15.10.2022         | 1,000          | 78.30                            | 28.94                            | 49.36      | 49,360           |
| 09                    | 04/2023            | 1,000          | 82.65                            | 28.94                            | 53.71      | 53,710           |
| SSP                   | 11/2022 to 03/2023 | 4,130          | 78.30                            | 28.94                            | 49.36      | 203,857          |
| SSP                   | 11/2022 to 03/2023 | 2,500          | 82.65                            | 28.94                            | 53.71      | 134,275          |
| <b>IYB DHQ Attock</b> |                    | <b>59,025</b>  |                                  |                                  |            | <b>2,766,757</b> |
| 17                    | 22.03.23           | 100            | 66.50                            | 28.94                            | 37.56      | 3,756            |
| 21                    | 03.04.23           | 700            | 95.00                            | 28.94                            | 66.06      | 46,242           |
| 20                    | 04.04.23           | 650            | 95.00                            | 28.94                            | 66.06      | 42,939           |
| 28                    | 02.05.23           | 900            | 95.00                            | 28.94                            | 66.06      | 59,454           |
| 18                    | 28.03.23           | 150            | 95.00                            | 28.94                            | 66.06      | 9,909            |
| 02                    | 23.11.22           | 600            | 66.50                            | 28.94                            | 37.56      | 22,536           |
| 01                    | 14.11.22           | 1,200          | 66.50                            | 28.94                            | 37.56      | 45,072           |
| 06                    | 13.12.22           | 1,000          | 66.50                            | 28.94                            | 37.56      | 37,560           |
| 05                    | 02.12.22           | 1,000          | 66.50                            | 28.94                            | 37.56      | 37,560           |
| 04                    | 29.11.22           | 500            | 66.50                            | 28.94                            | 37.56      | 18,780           |
| 03                    | 30.11.22           | 700            | 66.50                            | 28.94                            | 37.56      | 26,292           |
| 14                    | 01.02.23           | 1,500          | 66.50                            | 28.94                            | 37.56      | 56,340           |
| 19                    | 29.03.23           | 900            | 95.00                            | 28.94                            | 66.06      | 59,454           |
| 32                    | 06.05.23           | 800            | 95.00                            | 28.94                            | 66.06      | 52,848           |
| 31                    | 05.05.23           | 1,000          | 95.00                            | 28.94                            | 66.06      | 66,060           |
| 25                    | 18.04.23           | 600            | 95.00                            | 28.94                            | 66.06      | 39,636           |
| 21670                 | 19.06.23           | 2,000          | 76.67                            | 28.94                            | 47.73      | 95,466           |
| 21669                 | 17.06.23           | 2,000          | 76.67                            | 28.94                            | 47.73      | 95,466           |
| 30                    | 04.05.23           | 1,050          | 95.00                            | 28.94                            | 66.06      | 69,363           |
| <b>THQ Jand</b>       |                    | <b>17,350</b>  |                                  |                                  |            | <b>884,733</b>   |
| <b>Grand Total</b>    |                    | <b>175,675</b> |                                  |                                  |            | <b>6,830,803</b> |

## Annexure-T

### 13.4.8 Irregular award of tenders by violating evaluation criteria – Rs 11.000 million

#### THQ Hospital Fateh Jang

| Name of Procurement   | Estimated Cost | Technical Bid Opening Date & No. of Participants | Name of Bidder           | Knock Down Criteria Violated   | Remarks  | Results of Financial Bid   |
|---|----------------|--|--------------------------|--|--|--|
| Frame work contract for purchase of X-Ray Films & Radiology Accessories | 1.200 million  | 18.08.2022 (03)                                  | M/s ADH Business Systems | 03. Affidavit regarding acceptance of terms and conditions of bidding  | Affidavit issuance date is 22.08.2022 i.e. after the opening date of technical bid date      | 05 items out of 06 items were awarded to M/s ADH Business System |
|   |                |  |                          | 05. Income tax return filed (latest)/ Active tax payer   | Not an active tax payer on 18.08.2022  |  |
| Frame work contract for purchase of Printing Material/ Stationary Items | 1.300 million  | 14.09.2022 (02)                                  | M/s RJ Traders           | 03. Affidavit regarding acceptance of terms and conditions of bidding  | Affidavit issuance date is 20.09.2022 i.e. after the opening date of technical bid date      | 20 items awarded out of 38 items                                 |
|   |                |  |                          | 05. Income tax return filed (latest)/ Active tax payer   | Not an active tax payer on 14.09.2022  |  |
|   |                |  | M/s BM Traders           | 06. Proof / Copies of record showing previous business with Government/ Semi Government / Autonomous Organizations (Purchase/ Supply order/Clearance or experience Certificate to be attached) | No experience as only sofa set & enamel paint was supplied during (04/2022 to THQ Fateh Jang | 18 items awarded out of 38 items                                 |

#### THQ Hospital Pindi Gheb

##### Knock Down Criteria:

| Clause of bidding document  | Name of Bidder | Remarks   |
|---|----------------|---|
| 9.4) Undertaking on legal valid attested stamp paper that firm has not any litigation by any of Provincial or Federal Government Department, Agency, Organization or autonomous body or private sector organization anywhere in Pakistan. | M/s Aero Tech  | Blank attested affidavit was placed in file only.                             |
|   | M/s BM Traders | Affidavit without attestation was accepted in violation of bidding documents. |

##### Evaluation Criteria:

| Name of Bidder | Evaluation Criteria  | Total Marks Achieved As Per Evaluation Criteria | Score Awarded | Score Awarded Irregularly | Net Marks | Remarks   |
|----------------|--|---|---------------|---------------------------|-----------|---|
| M/s Aero Tech  | 02. List of satisfied customers alongwith their contact numbers (customer satisfaction certificate from one institution contained 2 marks, repetitive certificates from one institution will be considered one time) | 74  | 06            | 06                        | 53        | No customer satisfaction certificate found attached only procurement orders attached for which score granted at Sr.01 |



| Name of Bidder | Evaluation Criteria  | Total Marks Achieved As Per Evaluation Criteria | Score Awarded | Score Awarded Irregularly | Net Marks | Remarks   |
|----------------|--|---|---------------|---------------------------|-----------|---|
|                | 04. Affidavit on stamp paper of Rs 100 regarding Non involvement in any arbitration/litigation with any government agency /department not black listed (10+10) |   | 20            | 10                        |           | Affidavit regarding black listing attached but another blank affidavit was attached.  |
|                | 07. Last year financial statements (Bank Statement) Current balance on 30 <sup>th</sup> June 2022 should be double amount of tender value                      |   | 05            | 05                        |           | Bidder only has Rs 1,049 in bank account number 02250981000311015 Bank Al Habib Kamra |
| M/s BM Traders | 07. Last year financial statements (Bank Statement) Current balance on 30 <sup>th</sup> June 2022 should be double amount of tender value                      | 74  | 05            | 05                        | 69        | Bidder only has Rs 386,394 in bank account number 0105516691 Mezan Bank Fateh Jang    |

### Isfand Yar Bukhari DHQ Hospital Attock

| Name of Bidder               | Contract Awarded (Rs) | Ineligibility on the basis of Knock Down Criteria   | Ineligibility on the Basis of Evaluation Criteria   |                      |                           |           | Remarks  |
|------------------------------|-----------------------|---|---|----------------------|---------------------------|-----------|--|
|                              |                       |   | Evaluation Criteria (Marks Awarded)   | Total Marks Achieved | Score awarded irregularly | Net Marks |  |
| M/s Hashir Enterprises       | 700,000               | 9.3) Sales tax registration certificate not attached with bidding documents.<br>9.4) Undertaking on legal valid attested stamp paper that firm has not any litigation by any of Provincial or Federal Government. Departments or any other organization not attached. | 4) affidavit on stamp regarding non litigation and not black listed (10+10)<br>6) Copy of sales tax registration certificate (20) | 70                   | (30)                      | 40        | Affidavit regarding non litigation not attached. Copy of income tax and sales tax registration certificate was not provided with bidding documents. (On tender check list 10 marks awarded against affidavit but in technical 20 marks awarded.) |
| M/s Global Health Enterprise | 300,000               | 9.3) NTN & Sales tax registration certificate not attached with bidding documents.<br>9.4) Undertaking on legal valid stamp paper that firm has not any litigation by any of Provincial or Federal Government. Departments or   | 5) Copy of NTN registration certificate (20)<br>6) Copy of sales tax registration certificate (20)                                | 80                   | (40)                      | 40        | Copy of income tax and sales tax registration certificate was not provided with bidding documents.   |

| Name of Bidder                  | Contract Awarded (Rs) | Ineligibility on the basis of Knock Down Criteria   | Ineligibility on the Basis of Evaluation Criteria  |                      |                           |           | Remarks   |
|---------------------------------|-----------------------|---|--|----------------------|---------------------------|-----------|---|
|                                 |                       |   | Evaluation Criteria (Marks Awarded)                | Total Marks Achieved | Score awarded irregularly | Net Marks |   |
|                                 |                       | any other organization attached <b>without attestation.</b>   |  |                      |                           |           |   |
| M/s Alpha Tech                  | 1,000,000             | 9.3) Sales tax registration certificate not attached with bidding documents.  | 6) Copy of sales tax registration certificate (20) | 74                   | (20)                      | 54        | Copy of sales tax registration certificate was not provided with bidding documents. |
| M/s Pakistan Marketing Services | 600,000               | 9.3) Sales tax registration certificate not attached with bidding documents.<br>9.4) Undertaking on legal valid stamp paper that firm has not any litigation by any of Provincial or Federal Government. Departments or any other organization attached <b>without attestation.</b> | 6) Copy of sales tax registration certificate (20) | 80                   | (20)                      | 60        | Copy of sales tax registration certificate was not provided with bidding documents. |
| M/s A&S Enterprises             | 1,200,000             | 9.3) Sales tax registration certificate not attached with bidding documents.  | 6) Copy of sales tax registration certificate (20) | 76                   | (20)                      | 56        | Copy of sales tax registration certificate was not provided with bidding documents. |
| M/s Horizon Tech                | 1,200,000             | 9.3) Sales tax registration certificate not attached with bidding documents.<br>9.4) Undertaking on legal valid stamp paper that firm has not any litigation by any of Provincial or Federal Government. Departments or any other organization attached <b>without attestation.</b> | 6) Copy of sales tax registration certificate (20) | 70                   | (20)                      | 50        | Copy of sales tax registration certificate was not provided with bidding documents. |
| M/s Gulf Marketing              | 1,500,000             | N/A   | N/A  | N/A                  | N/A                       | N/A       | N/A   |
| <b>Total</b>                    | <b>6,500,000</b>      |   |  |                      |                           |           |   |

## Annexure-U

### 13.4.10 Loss due to procurement at exorbitant rates - Rs 1.765 million Lab Reagents and Supplies

| Amount in Rs   |                  |                                 |                |         |           |                     |                                     |          |        |
|----------------|------------------|---------------------------------|----------------|---------|-----------|---------------------|-------------------------------------|----------|--------|
| Date           | Supplier         | Item                            | Amount         | Qty     | Rate Paid | Contract Awarded    | Rate Awarded (Rate quoted +18% GST) | Diff     | Loss   |
| 24.08.22       | Talha Traders    | Lab Kits (Urine Container)      | 15,620         | 1500    | 10.41     | M/s Hashir          | 8.62                                | 1.79     | 2,690  |
|                |                  | Lab Kits (sugar Kit 500ml)      | 12,168         | 2       | 6.084     |                     | 1,445.50                            | 4,638.50 | 9,277  |
| 03.09.22       | Talha Traders    | Lab Kits (CP Tube)              | 22,932         | 2000    | 11.47     | M/s A&S Enterprises | 9.35                                | 2.12     | 4,232  |
|                |                  | Lab Kits (HBS)                  | 36270          | 1000    | 36.27     | M/s Gulf Marketing  | 24.78                               | 11.49    | 11,490 |
| 05.09.22       | Khan & Co        | Lab Kits (HCV)                  | 51,480         | 1000    | 51.48     |                     | M/s Gulf Marketing                  | 36.58    | 14.90  |
|                |                  | Lab kits (Malaria)              | 90,090         | 1000    | 90.09     | 59.00               |                                     | 31.09    | 31,090 |
| 05.09.22       | Khan & Co        | Lab kits (Urine RE)             | 29,016         | 20      | 1,450.80  | M/s A&S Enterprises | 1,050.20                            | 400.60   | 8,012  |
|                |                  | Lab Kits (CP Tube)              | 21,938         | 1500    | 14.63     |                     | 9.35                                | 5.28     | 7,913  |
| 13.09.22       | Talha Traders    | Lab Kits (HIV Kits)             | 76,050         | 1000    | 76.05     | M/s Gulf Marketing  | 38.94                               | 37.11    | 37,110 |
|                |                  | Lab Kits (Urine Container)      | 9,828          | 1000    | 9.83      | M/s Hashir          | 8.62                                | 1.21     | 1,208  |
| 13.09.22       | Talha Traders    | Lab Kits (CP Tube)              | 114,660        | 10000   | 11.47     | M/s A&S Enterprises | 9.35                                | 2.12     | 21,160 |
| 14.09.22       |                  | Dengi Device NS1                | 177,840        | 400     | 444.60    | M/s Alpha           | 218.30                              | 226.30   | 90,520 |
| 17.09.22       |                  | Dengi Device NS1                | 44,460         | 100     | 444.60    |                     | 218.30                              | 226.30   | 22,630 |
| 20.09.22       | Khan & Co        | Lab Kits (HIV Kits)             | 45,045         | 500     | 90.09     | M/s Gulf Marketing  | 38.94                               | 51.15    | 25,575 |
| 20.09.22       |                  | Dengi Device NS1                | 173,160        | 400     | 432.90    | M/s Alpha           | 218.30                              | 214.60   | 85,840 |
| 24.09.22       | Talha Traders    | Lab kits (Malaria)              | 41,535         | 500     | 83.07     | M/s Gulf Marketing  | 59.00                               | 24.07    | 12,035 |
|                |                  | Lab kits (HCV)                  | 25,740         | 500     | 51.48     |                     | 36.58                               | 14.90    | 7,450  |
| 26.09.22       | Talha Traders    | Lab Item (Urine Container)      | 52,065         | 5000    | 10.41     | M/s Hashir          | 8.62                                | 1.79     | 8,965  |
| 27.09.22       |                  | Lab Kit (Bilirubin 250ml)       | 39,780         | 1000 ml | 39.78     |                     | 15.24                               | 24.54    | 24,540 |
|                | 27.09.22         | Khan & Co                       | Lab Kits (HBS) | 27,378  | 520       | 52.65               | M/s Gulf Marketing                  | 24.78    | 27.87  |
| Lab Kits (HCV) |                  |                                 | 21,294         | 520     | 40.95     | 36.58               |                                     | 4.37     | 2,272  |
| 28.09.22       | Khan & Co        | Lab Kits (Creatinine)           | 24,921         | 900 ml  | 27.69     | M/s Global Health   | 8.14                                | 19.55    | 17,595 |
|                |                  | Dengi Device NS1                | 173,160        | 400     | 432.90    | M/s Alpha           | 218.30                              | 214.60   | 85,840 |
| 29.09.22       | Dengi Device NS1 | 173,160                         | 400            | 432.90  | 218.30    |                     | 214.60                              | 85,840   |        |
| 03.10.22       | Khan & Co        | Dengi Device NS1                | 173,160        | 400     | 432.90    | M/s Alpha           | 218.30                              | 214.60   | 85,840 |
| 05.10.22       |                  | Lab Kits (HBS)                  | 52,650         | 1000    | 52.65     |                     | M/s Gulf Marketing                  | 24.78    | 27.87  |
|                | Lab Kits (HCV)   | 40,950                          | 1000           | 40.95   | 36.58     | 4.37                |                                     | 4,370    |        |
| 05.10.22       | Khan & Co        | Lab kits (Malaria)              | 48,672         | 520     | 93.60     | M/s Gulf Marketing  | 59.00                               | 34.60    | 17,992 |
|                |                  | Lab Kits (HIV Kits)             | 39,546         | 520     | 76.05     |                     | 38.94                               | 37.11    | 19,297 |
| 08.10.22       | A&S Enterprises  | Dengi Device NS1                | 173,160        | 400     | 432.90    | M/s Alpha           | 218.30                              | 214.60   | 85,840 |
| 06.10.22       |                  | Lab Kits (ALT) 500ml            | 11,477         | 1       | 11,477.00 | M/s Horizon*        | 7,021.00                            | 4,456.00 | 4,456  |
| 08.10.22       | Khan & Co        | Lab Kits (Creatinine kit) 500ml | 7,897          | 1       | 7,897.00  | M/s Global Health   | 4,071.00                            | 3,826.00 | 3,826  |
| 12.10.22       |                  | Lab Kits (HBS)                  | 38,025         | 500     | 76.05     | M/s Gulf Marketing  | 24.78                               | 51.27    | 25,635 |
|                | Lab Kits (HCV)   | 28,665                          | 500            | 57.33   | 36.58     |                     | 20.75                               | 10,375   |        |
| 15.10.22       | Talha            | Dengi Device                    | 177,840        | 400     | 444.60    | M/s Alpha           | 218.30                              | 226.30   | 90,520 |

Amount in Rs

| Date         | Supplier | Item | Amount           | Qty | Rate Paid | Contract Awarded | Rate Awarded (Rate quoted +18% GST) | Diff | Loss             |
|--------------|----------|------|------------------|-----|-----------|------------------|-------------------------------------|------|------------------|
|              | Traders  | NS1  |                  |     |           |                  |                                     |      |                  |
| <b>Total</b> |          |      | <b>2,291,632</b> |     |           |                  |                                     |      | <b>1,008,697</b> |

### Printing

| Date         | Supplier      | Item                    | Amount         | Qty  | Rate Paid | Contract Awarded To & Agreement Date | Rate Awarded (Rate quoted +16% PST) | Diff   | Loss          |
|--------------|---------------|-------------------------|----------------|------|-----------|--------------------------------------|-------------------------------------|--------|---------------|
| 28.02.23     | Talha Traders | Printing Admission File | 116,000        | 2000 | 58.00     | M/S Al-Malik 25.08.22                | 33.64                               | 24.36  | 48,720        |
| 03.03.23     |               | Printing OPD Slips      | 136,880        | 200  | 684.40    |                                      | 429.20                              | 255.20 | 51,040        |
| <b>Total</b> |               |                         | <b>252,880</b> |      |           |                                      |                                     |        | <b>99,760</b> |

### X-Ray

| Date         | Supplier  | Item                     | Amount         | Qty | Rate Paid | Contract Awarded | Rate Awarded (Rate+18 % GST) | Diff   | Loss           |
|--------------|-----------|--------------------------|----------------|-----|-----------|------------------|------------------------------|--------|----------------|
| 24.08.22     | Khan & Co | X-Ray 12x15              | 181,242        | 900 | 201.38    | M/s Fuji Film    | 139.24                       | 62.14  | 55,926         |
| 14.02.23     | Khan Sons | X-Ray 12x15 Blue Version | 153,400        | 500 | 306.80    |                  | 139.24                       | 167.56 | 83,780         |
| 20.02.23     | Khan & Co | X-Ray Film 8x10          | 88,500         | 500 | 177.00    |                  | 61.95                        | 115.05 | 57,525         |
| 20.02.23     | Khan & Co | X-Ray Film 12x15         | 159,300        | 500 | 318.60    |                  | 139.24                       | 179.36 | 89,680         |
| 01.03.23     | Khan sons | X-Ray Film 8x10          | 99,120         | 600 | 165.20    |                  | 61.95                        | 103.25 | 61,950         |
| 06.03.23     |           | X-Ray 12x15 Blue Version | 129,800        | 500 | 259.60    |                  | 139.24                       | 120.36 | 60,180         |
| 11.03.23     |           | X-Ray 12x15 Blue Version | 61,360         | 200 | 306.80    |                  | 139.24                       | 167.56 | 33,512         |
|              |           | X-Ray 8x10 Blue Version  | 23,600         | 100 | 236.00    |                  | 61.95                        | 174.05 | 17,405         |
| <b>Total</b> |           |                          | <b>896,322</b> |     |           |                  |                              |        | <b>459,958</b> |

### Lab Reagents and Supplies (Rs 0.197 million)

| Sr. No. In Tender | Description                      | Contract Awarded To       | Qty   | Rate Awarded | Amount of Tender Awarded Irregularly | Name of Lowest Bidder | Rate of Lowest Bidder With GST | Rate of Lowest Bidder Without GST | Difference | Loss   |
|-------------------|----------------------------------|---------------------------|-------|--------------|--------------------------------------|-----------------------|--------------------------------|-----------------------------------|------------|--------|
| A                 | B                                | C                         | D     | E            | F=DxE                                | G                     | H                              | $I = \frac{H \times 100}{117}$    | J=E-I      | K      |
| 6                 | Controls for Sysmex KX-21        | Hashir Enterprises        | 6     | 16,500.00    | 99,000                               | Horizon Tech          | 18,000.00                      | 15,384.62                         | 1,115.38   | 6,692  |
| 11                | ESR Stand Westagren Method       | Global Health Enterprises | 5     | 850.00       | 4,250                                |                       | 975.00                         | 833.33                            | 16.67      | 83     |
| 12                | Lieshman Stain and Buffer 500 ml | Global Health Enterprises | 3     | 1,100.00     | 3,300                                |                       | 1,280.00                       | 1,094.02                          | 5.98       | 18     |
| 16                | Malarial Devices (ICT)           | Gulf Marketing Intl       | 200   | *50.00       | 10,000                               |                       | 58.00                          | 49.57                             | 0.43       | 85     |
| 17                | HBS                              | Gulf                      | 25000 | *21.00       | 525,000                              |                       | 23.40                          | 20.00                             | 1.00       | 25,000 |

| Sr. No. In Tender | Description                           | Contract Awarded To       | Qty   | Rate Awarded | Amount of Tender Awarded Irregularly | Name of Lowest Bidder       | Rate of Lowest Bidder With GST | Rate of Lowest Bidder Without GST | Difference | Loss           |
|-------------------|---------------------------------------|---------------------------|-------|--------------|--------------------------------------|-----------------------------|--------------------------------|-----------------------------------|------------|----------------|
|                   | (ICT)                                 | Marketing Intl            |       |              |                                      |                             |                                |                                   |            |                |
| 18                | HCV (ICT)                             | Gulf Marketing Intl       | 25000 | *31.00       | 775,000                              |                             | 33.40                          | 28.55                             | 2.45       | 61,325         |
| 25                | Mycodot (ICT)                         | Hashir Enterprises        | 200   | 69.50        | 13,900                               |                             | 59.00                          | 50.43                             | 19.07      | 3,815          |
| 27                | Gel Tubes                             | Alpha Tech                | 80000 | 12.50        | 1,000,000                            |                             | 13.30                          | 11.37                             | 1.13       | 90,598         |
| 32                | Alcohol Swab 200 pc                   | Gulf Marketing Intl       | 250   | 210.00       | 52,500                               |                             | 231.00                         | 197.44                            | 12.56      | 3,141          |
| 33                | Sunny Plast pack of 50                | Global Health Enterprises | 50    | 190.00       | 9,500                                |                             | 218.00                         | 186.32                            | 3.68       | 184            |
| 48                | S. Bilirubin Kit Merck / Randox 515ml | Hashir Enterprises        | 35    | 6,650.00     | 232,750                              |                             | 7,600.00                       | 6,495.73                          | 154.27     | 5,400          |
| 51                | Cappillary Tube 100 Pcs per Pack      | Hashir Enterprises        | 5     | 285.00       | 1,425                                |                             | 330.00                         | 282.05                            | 2.95       | 15             |
| 53                | Yellow Tips for Pippets               | Hashir Enterprises        | 15    | 260.00       | 3,900                                |                             | 290.00                         | 247.86                            | 12.14      | 182            |
| 54                | WBC Solution                          | Hashir Enterprises        | 1     | 450.00       | 450                                  | Pakistan Marketing Services | 470.00                         | 401.71                            | 48.29      | 48             |
| <b>Total</b>      |                                       |                           |       |              | <b>2,730,975</b>                     |                             |                                |                                   |            | <b>196,586</b> |

**Annexure-V**

**13.4.11 Irregular procurement of non-formulary medicines – Rs 1.105 million**

| Bill No      | Date       | Supplier        | Item                                       | Company       | Qty   | Amount (Rs)      |
|--------------|------------|-----------------|--|---------------|-------|------------------|
| 409          | 07.07.2022 | Waheed Pharmacy | Inj sporonil 1g (Inj Cefotaxime)           | Global        | 1,300 | 222,300          |
|              |            |                 | Tab MoloX (Moxifloxacin) 400mg             | CCL           | 500   | 34,875           |
|              |            |                 | Inf Anarob (Inf Metronidazole)             | Global        | 1,000 | 70,200           |
|              |            |                 | Inj Visodic (Diclofenac Sodium) 75mg/3ml   | Global        | 1,000 | 14,400           |
| 415          | 23.08.2022 |                 | Rabio Inj (Anti Rabies Vaccine)            | Atlantic      | 50    | 39,335           |
| 416          | 04.08.2022 | Mian Sons       | Inj Lidoject 2% (Lignocaine)               | Surge         | 2,500 | 38,096           |
| 408          | 28.06.2022 |                 | Inf Anarob (Inf Metronidazole)             | Global        | 500   | 35,100           |
|              |            |                 | Inj sporonil 1g (Inj Cefotaxime)           | Global        | 500   | 85,500           |
| 403          | 14.06.2022 |                 | Inf Metrozil 500mg/100ml                   | Not mentioned | 600   | 63,333           |
| 504          | 08.02.2023 |                 | Inj Cyox (Cefotaxime 250mg)                | Raazee        | 490   | 40,101           |
|              |            |                 | Rabio Inj (Anti Rabies Vaccine)            | Atlantic      | 20    | 20,368           |
| 512          | 16.03.2023 | Waheed Pharmacy | Syp Cezine (citirizine) 60ml               | PDH           | 995   | 47,949           |
|              |            |                 | Syp Acefyl 60ml                            | Nabi Qasim    | 1,000 | 74,157           |
|              |            |                 | Syp Fenram (Chlorpheniramine Maleate) 60ml | Albro         | 1,000 | 25,760           |
| 527          | 17.05.2023 |                 | Unlock Disposable 10cc syringes            | Unisa         | 1,000 | 38,700           |
| 539          | 16.06.2023 |                 | Inj Cefotax (cefotaxime) 0.25mg            | Bosch         | 1,050 | 74,855           |
| 521          | 13.05.2023 |                 | Clinil for aerosol 0.8mg                   | Chiesi        | 300   | 27,816           |
| 534          | 13.05.2023 |                 | Sprahaler Respules                         | Highnoon      | 100   | 37,050           |
|              |            |                 | Inf Fevonor 100mg/100ml (Inf Paracetamol)  | Global        | 1,000 | 115,000          |
| <b>Total</b> |            |                 |  |               |       | <b>1,104,895</b> |

**Annexure - W**

**14.4.4 Loss to government due to purchase of surgical items at higher rates - Rs 23.176 million**

Amount in Rs

| THQ Choa Saidan Shah                          |           |                          |        |       |        |
|---|-----------|--------------------------|--------|-------|--------|
| Name of surgical item/<br>Medicine            | Rate Paid | Rate in<br>Rate contract | Excess | Qty   | Loss   |
| Metoclopramide HCl-10 mg                      | 19.305    | 8.64                     | 10.665 | 1,000 | 10,665 |
| Roll  | 97.50     | 68.58                    | 28.92  | 504   | 14,575 |
| IVcannula-18g, 20g, 22g, 24g                  | 123.75    | 87                       | 36.75  | 500   | 18,375 |
| IVcannula-18g, 20g, 22g, 24g                  | 131.25    | 87                       | 44.25  | 500   | 22,125 |
| ringer lactate                                | 71.04     | 44.48                    | 26.56  | 500   | 13,280 |
| Adhesive tape (hypo allergenic)-<br>1, 2 inch | 97.50     | 68.58                    | 28.92  | 240   | 6,940  |
| Crepe bandage-7.5cm, 10                       | 89.70     | 85                       | 4.70   | 192   | 902    |
| IVcannula-18g, 20g, 22g, 24g                  | 105.00    | 79.5                     | 25.50  | 450   | 11,475 |
| IVcannula-18g, 20g, 22g, 24g                  | 123.75    | 87                       | 36.75  | 500   | 18,375 |
| IVcannula-18g, 20g, 22g, 24g                  | 123.75    | 87                       | 36.75  | 500   | 18,375 |
| IVcannula-18g, 20g, 22g, 24g                  | 131.25    | 87                       | 44.25  | 500   | 22,125 |
| Ringer Lactate 500ml                          | 71.04     | 44.48                    | 26.56  | 200   | 5,312  |
| Syringe disposable-10cc                       | 21.90     | 16.92                    | 4.98   | 500   | 2,490  |
| IVcannula-18g, 20g, 22g, 24g                  | 123.75    | 87                       | 36.75  | 700   | 25,725 |
| IVcannula-18g, 20g, 22g, 24g                  | 131.25    | 87                       | 44.25  | 700   | 30,975 |
| Adhesive tape (hypo allergenic)-<br>1, 2 inch | 97.50     | 68.58                    | 28.92  | 504   | 14,575 |
| IV set-                                       | 44.80     | 38                       | 6.80   | 1,000 | 6,800  |
| Adhesive tape (hypo allergenic)-<br>1, 2 inch | 97.50     | 68.58                    | 28.92  | 240   | 6,940  |
| iv cannula                                    | 123.75    | 87                       | 36.75  | 200   | 7,350  |
| Inj co-amoxiclav 1.2g                         | 172.30    | 140                      | 32.30  | 200   | 6,460  |
| Inf.RINGER Lactate 500ml                      | 71.28     | 44.48                    | 26.80  | 500   | 13,400 |
| Inf.Sodium Chloride 0.9% (N/S)<br>100ml       | 42.32     | 34.48                    | 7.84   | 500   | 3,920  |
| iv cannula                                    | 123.75    | 87                       | 36.75  | 300   | 11,025 |
| iv cannula                                    | 131.25    | 87                       | 44.25  | 200   | 8,850  |
| iv cannula                                    | 123.75    | 87                       | 36.75  | 500   | 18,375 |
| iv cannula                                    | 131.25    | 87                       | 44.25  | 500   | 22,125 |
| IV set-                                       | 80.00     | 38                       | 42.00  | 600   | 25,200 |
| IV set-                                       | 80.00     | 38                       | 42.00  | 500   | 21,000 |
| Foley's catheter                              | 320.00    | 177                      | 143.00 | 100   | 14,300 |
| IV set-                                       | 120.00    | 38                       | 82.00  | 500   | 41,000 |
| IV set-                                       | 120.00    | 38                       | 82.00  | 500   | 41,000 |
| IV set-                                       | 120.00    | 38                       | 82.00  | 1,000 | 82,000 |
| IV set-                                       | 120.00    | 38                       | 82.00  | 800   | 65,600 |
| IV set-                                       | 120.00    | 38                       | 82.00  | 800   | 65,600 |
| IV set-                                       | 120.00    | 38                       | 82.00  | 1,000 | 82,000 |
| IV set-                                       | 120.00    | 38                       | 82.00  | 1,000 | 82,000 |
| IV set-                                       | 120.00    | 38                       | 82.00  | 1,000 | 82,000 |
| IV set-                                       | 120.00    | 38                       | 82.00  | 1,000 | 82,000 |
| IV set-                                       | 104.00    | 38                       | 66.00  | 1,000 | 66,000 |
| IVcannula-18g, 20g, 22g, 24g                  | 260.00    | 87                       | 173.00 | 300   | 51,900 |
| IV set-                                       | 104.00    | 38                       | 66.00  | 1,000 | 66,000 |
| IV set-                                       | 76.00     | 38                       | 38.00  | 1,000 | 38,000 |

Amount in Rs

| <b>THQ Choa Saidan Shah</b>           |           |                          |        |         |                   |
|---------------------------------------|-----------|--------------------------|--------|---------|-------------------|
| Name of surgical item/<br>Medicine    | Rate Paid | Rate in<br>Rate contract | Excess | Qty     | Loss              |
| IV cannula                            | 224.00    | 87                       | 137.00 | 500     | 68,500            |
| IV set-                               | 76.00     | 38                       | 38.00  | 1,000   | 38,000            |
| <b>Total</b>                          |           |                          |        |         | <b>1,271,634</b>  |
| <b>DHQ Hospital Chakwal</b>           |           |                          |        |         |                   |
| Absorbent cotton wool-500gm           | 500       | 384                      | 116    | 375     | 43,500            |
| Amikacin- 250mg                       | 68        | 10                       | 58     | 100     | 5,800             |
| Ceftriaxone (sodium)-1g               | 380       | 81.9                     | 298.1  | 3,430   | 1,022,483         |
| Clopidogrel-75mg                      | 20        | 3.99                     | 16.01  | 4,840   | 77,488            |
| Crepe bandage-7.5cm, 10               | 115       | 85                       | 30     | 382     | 11,460            |
| Dialyzer                              | 1850      | 1369                     | 481    | 1,610   | 774,410           |
| Foley's catheter                      | 300       | 177                      | 123    | 1,300   | 159,900           |
| IV SETS                               | 95        | 61                       | 34     | 52,043  | 1,769,462         |
| IVcannula-18g, 20g, 22g, 24g          | 200       | 79.7                     | 120.3  | 104,246 | 1,2540,794        |
| Meropenem-1gm                         | 2000      | 645                      | 1,355  | 50      | 67,750            |
| Metoclopramide HCl-5mg/ml             | 18        | 8.64                     | 9.36   | 25,230  | 236,152           |
| Metronidazole-500mg/100ml             | 80        | 30.98                    | 49.02  | 2,900   | 142,158           |
| Montelukast-10mg                      | 20        | 3.47                     | 16.53  | 310     | 5,124             |
| Normal saline-0.9% 1000ml             | 70        | 57.48                    | 12.52  | 4,860   | 60,847            |
| Normal saline-0.9% 100ml              | 54        | 34.48                    | 19.52  | 6,870   | 134,102           |
| Omeprazole-40mg                       | 350       | 39.47                    | 310.53 | 9,433   | 2,929,229         |
| ONDENSETRON                           | 210       | 43                       | 167    | 664     | 110,888           |
| Paeds Saline                          | 70        | 36.65                    | 33.35  | 866     | 28,881            |
| Spinal needle-25g, 27g                | 330       | 230                      | 100    | 75      | 7,500             |
| Syringe (auto-disable)-1cc            | 35        | 27.9                     | 7.1    | 9,601   | 68,167            |
| Syringe (auto-disable)-5cc            | 35        | 13.1                     | 21.9   | 22,900  | 501,510           |
| Syringe disposable-10cc               | 45        | 16.9                     | 28.1   | 30,047  | 844,320           |
| Syringe disposable-20cc               | 35        | 16.9                     | 18.1   | 1,050   | 19,005            |
| Tezobactam+piperacillin-500mg+4g      | 800       | 336                      | 464    | 95      | 44,080            |
| Volumetric chamber (IV burette)-100ml | 350       | 218                      | 132    | 2,270   | 299,640           |
| <b>Total</b>                          |           |                          |        |         | <b>21,904,650</b> |
| <b>Grand Total</b>                    |           |                          |        |         | <b>23,176,284</b> |



## Annexure-X

### 14.4.6 Irregular procurement by splitting - Rs 3.757 million

| Object                       | Sanction Date | Items   | Amount (Rs)      |
|------------------------------|---------------|---|------------------|
| <b>M/S Awan Traders</b>      |               |   |                  |
| Others                       | 5/30/2023     | Purchase of Oxygen Flow Meter   | 197,500          |
| COS                          | 5/30/2023     | Purchase of Visiting Chairs   | 191,660          |
| Others                       | 5/22/2023     | Purchase of Oxygen Flow Meter   | 197,500          |
| Others                       | 5/22/2023     | Purchase of Dialysis Unit 's Stablizers                                 | 199,400          |
| Others                       | 6/8/2023      | Ceiling Fans -58 (caimax Fan )  | 175,336          |
| Others                       | 5/22/2023     | Membrane (for RO Plant)   | 192,500          |
| Others                       | 6/9/2023      | Anesthesia Machine , Drager The Perseus A500                            | 198,590          |
| Others                       | 6/10/2023     | Anesthesia Machine ,FAIL SAFE & Alarm , Complete Oxygen Pressure DEVICE | 195,000          |
| Others                       | 6/19/2023     | Installation of Seprate wiring setup for dual Supply system             | 197,105          |
| Others                       | 5/22/2023     | Replacement of Electrodes opfdefibriliator                              | 198,000          |
| Others                       | 6/19/2023     | Supply of Wood Made Counter for SSP                                     | 196,000          |
| Others                       | 6/8/2023      | Puurchase of Ceiling fan -56  | 189,886          |
| Others                       | 6/19/2023     | installation of Gun Set And Periodic ignition setup                     | 199,240          |
| Others                       | 1/3/2023      | Purchase of Oxygen Flow Meter   | 197,500          |
| Others                       |               |   | 126,850          |
| <b>Total</b>                 |               |   | <b>2,852,067</b> |
| <b>M/S Business Solution</b> |               |   |                  |
| COS                          | 6/13/2023     | Ceiling Lights 24 watt  | 165,200          |
| COS                          | 1/20/2023     | Wash basin Maxiture ,Single Bib Cock , Waste Pipe                       | 72,072           |
| COS                          | 1/20/2023     | 3-phase Magnetic Contactor 150A   | 70,200           |
| COS                          | 1/20/2023     | 3-phase Magnetic Contactor 450A   | 74,880           |
| COS                          | 6/13/2023     | Ceiling Lights 20 Watt  | 141,600          |
| COS                          | 2/24/2023     | 20 watt Ceiling Lights 12 '   | 198,900          |
| COS                          | 6/13/2023     | 3 Phase Moter Pump (10 ) HP   | 182,900          |
| <b>Total</b>                 |               |   | <b>905,752</b>   |
| <b>Grand Total</b>           |               |   | <b>3,757,819</b> |

**Annexure-Y****15.4.1 Un-authorized award of BPS-12 without following service rules  
- Rs 12.106 million**

| <b>Sr. No.</b>                             | <b>Name of Employee</b>  | <b>Amount</b> |
|--|--|---------------|
| <b>BPS (9-12) - 24.11.11 to 31.07.2023</b> |  |               |
| 1  | Mr. Syed Sohal Anwar, Technician (Pathology), 30179929             | 0.573         |
| 2  | Mr. Ayaz Ahmad, Technician (Pathology), P.No.30181254              | 0.566         |
| 3  | Mr. Fida Hussain, Technician (Pharmacy), P.No.30180283             | 1.498         |
| 4  | Mr. Waris Mehmood, Technician (Pharmacy), P.No.30178534            | 0.406         |
| 5  | Mr. Tariq Mahmood, Clinic Techno (Surgical), P.No.30179029         | 0.566         |
| 6  | Mr. Shanaz Kausar, Senior Technician (MCH), P.No.30178105          | 2.192         |
| 7  | Mr. Khalid Pervaiz, Technician (Pathology), P.No.30180206,         | 1.405         |
| 8  | Mr. Aurang Zeb, Technician (Pathology), P.No.30180206,             | 2.192         |
| <b>Total</b>                               |  | <b>9.398</b>  |
| <b>BPS (9-14) - 24.11.11 to 31.07.2023</b> |  |               |
| 1  | Mst. Kaniz Fatima, Senior Technician (MCH), BPS-14, P.No. 30178076 | 0.397         |
| 2  | Mr. Nisar Ahmad, Sr Technician (Pharmacy), BPS-14, P.No. 30178667  | 0.500         |
| 3  | Muhammad Jamil Akhtar, Radiology Technician, BPS-14, 30179071      | 0.577         |
| 4  | Mr. Muhammad Asghar, Radiology Technician, BPS-14, P.No.30180704   | 0.519         |
| 5  | Mr. Imran Arshad, Chief Tech (Public Health, BPS-14, P.No.30183338 | 0.715         |
| <b>Total</b>                               |  | <b>2.708</b>  |
| <b>Grand Total</b>                         |  | <b>12.106</b> |

**Annexure-Z**

**15.4.2 Overpayment due to award of higher scale on regularization –  
Rs 6.762 million**

|  |   | Amount in Rs     |
|--|---|------------------|
| Sr. No.  | Name  | Amount           |
| <b>Drawn BPS-2 instead BPS-1 w.e.f 14.10.09 to 14.10/17.</b> |   |                  |
| 1  | Mr. Manawar Masih, W/C, P.No.30412162                     | 145,111          |
| 2  | Mr. Qaisar Masih, W/C, P.No.30176856                      | 145,111          |
| 3  | Mr. Asghar Ali, N/Q, P.No. 30177559                       | 145,111          |
| 4  | Mr. Khizar Hayat, W/S, P.No. 30470509                     | 145,111          |
| 5  | Mr. Azhar Iqbal, Baildar, P.No. 30176324                  | 145,111          |
| 6  | Mr. Bhola Masih, W/C P.No. 30176949                       | 145,111          |
| 7  | Mr. Boota Masih -II, W/C, P.No.30179682                   | 145,111          |
| 8  | Mr. Parvaiz Iqbal, W/C, P.No. 30470529                    | 145,111          |
| 9  | Mr. Parvez Iqbal, Baildar, P.No.30807267                  | 145,111          |
| 10   | Mst. Lubna Bibi, W/C, P.No. 30412167                      | 145,111          |
| 11   | Mr. Guliasab Khan, Mali, P.No.30181998                    | 145,111          |
| 12   | Mr. Muhammad Asif, Mali, P.No.30183178                    | 145,111          |
| 13   | Mr. Samuel Masih, W/C, P.No.30470496                      | 145,111          |
| 14   | Mr. Kaleem Ahmed SHAH, W/C, P.No. 30470534                | 145,111          |
| 15   | Mr. Gholtasab Hussain, W/C, P.No.30176462                 | 145,111          |
| 16   | Mr. Muhammad Erfan, WARD BEARER, 30807266                 | 145,111          |
| 17   | Mr. Zahid Rahamat, W/C, P.No.30813068                     | 145,111          |
| 18   | Mr. Yasir Mehmood, Baildar, P.No.30412453                 | 145,111          |
| 19   | Mr. Tayab Mehmood, Chowkidar, P.No.30807260               | 145,111          |
| 20   | Mst. Tahira Imran, Aya, P.No. 30807272                    | 145,111          |
| 21   | Mr. Waheed Hameed, Sweeper, P.No.30771618                 | 145,111          |
| 22   | Mr. Adeel Masih, W/C. P.No. 30771755                      | 145,111          |
| 23   | Mr. Amir Augustan, Sweeper, P.No.30771550                 | 145,111          |
| 24   | Mr. Sohail Anjum, W/C, P.No.30180825                      | 145,111          |
| 25   | Mr. Muhammad Sajad, Baildar, P.No.30807270                | 145,111          |
| 26   | Mr. Mohammad Imran Khalid, Chowkidar, P.No. 30433480      | 145,111          |
| 27   | Mr. Amjad Javed, W/C, P.No. 30179826                      | 145,111          |
| 28   | Mst. Farhat Bibi, W/C P.No. 30435131                      | 145,111          |
| 29   | Mr. Rashid Mehmood, W/S, P.No. 30470519                   | 145,111          |
| 30   | Mr. Safdar Masih, W/C, P.No. 30184269                     | 145,111          |
| 31   | Mr. Sajad Masih, W/C, P.No. 30184487                      | 145,111          |
| 32   | Mr. Shabbir Hussain Shah, W/S, P.No. 30179394             | 145,111          |
| 33   | Mr. Shahid Javed, W/C, P.No. 30176352                     | 145,111          |
| 34   | Mr. Shakeel Ahmed, W/A, P.No. 30178248                    | 145,111          |
| 35   | Syad Ashfaq Hussain Shah, Painter, P.No. 30178401         | 145,111          |
| 36   | Mst. Tahira Parveen Bibi W/C, P.No. 30180643              | 145,111          |
| <b>Drawn BPS-3 instead BPS-2 w.e.f 14.10.09 to 14.10/17.</b> |   |                  |
| 37   | Mr. Abudal Jabbar, Lab-Attendant, P.No. 30178733          | 384,616          |
| 38   | Mr. Abudal Jabbar, Lab-Attendant, P.No. 30178733          | 384,616          |
| 39   | Mr. Farukh Abbas, Lab-Attendent, P.No. 30179279           | 384,616          |
| 40   | Mr. Muhammad Asad Islam, Dental-Attendent, P.No. 30771590 | 384,616          |
| <b>Total</b>   |   | <b>6,762,460</b> |

**Annexure-AA**

**15.4.6 Non-deduction of House rent allowance above entitlement - Rs  
1.024 million**

|                 |  |            |          |             |        |           |                   |             |       | Amount in Rs |
|-----------------|--|------------|----------|-------------|--------|-----------|-------------------|-------------|-------|--------------|
| Residence No.   | Occupant Name  | Particular | From     | To          | Months | Basic Pay | HR@10 % of BPS-11 | HR@5 % paid | Diff. | Amount       |
| 59              | Mr. RehmatUllah, ECG Technician, BPS-9, P.No. 31819085, Accommodation 1360 sft                         |            | 16.02.18 | 30.11.18    | 10     | 13,230    | 3,897             | 662         | 3,236 | 30,953       |
|                 |  |            | 01.12.18 | 30.11.19    | 12     | 13,960    | 3,897             | 698         | 3,199 | 38,388       |
|                 |  |            | 01.12.19 | 30.11.20    | 12     | 11,770    | 3,897             | 589         | 3,309 | 39,702       |
|                 |  |            | 01.12.20 | 30.11.21    | 12     | 12,500    | 3,897             | 625         | 3,272 | 39,264       |
|                 |  |            | 01.12.21 | 30.06.22    | 7      | 13,230    | 3,897             | 662         | 3,236 | 22,649       |
|                 |  |            | 01.07.22 | 30.11.22    | 5      | 19,650    | 5,795             | 983         | 4,813 | 24,063       |
|                 |  |            | 01.12.22 | 31.07.23    | 8      | 20,740    | 5,795             | 1037        | 4,758 | 38,064       |
| Sub-Total       |  |            |          |             |        |           |                   |             |       | 233,082      |
| 61              | Mst. Javeria, Junior Technician MCH LHV, (BPS-9), P.No. 31554695, Accommodation 1360 sft               |            | 21.04.20 | 30.11.20    | 12     | 14,690    | 3,897             | 735         | 3,163 | 37,950       |
|                 |  |            | 01.12.20 | 30.11.21    | 12     | 15,420    | 3,897             | 771         | 3,126 | 37,512       |
|                 |  |            | 01.12.21 | 30.06.22    | 7      | 16,150    | 3,897             | 808         | 3,090 | 21,627       |
|                 |  |            | 01.07.22 | 30.11.22    | 5      | 24,010    | 5,795             | 1201        | 4,595 | 22,973       |
|                 |  |            | 01.12.22 | 31.07.23    | 8      | 25,100    | 5,795             | 1255        | 4,540 | 36,320       |
| Sub-Total       |  |            |          |             |        |           |                   |             |       | 156,381      |
| 13              | Mr. KashifRaza (DHO Office), Lab Assistant BPS-09, (DHO Office), P.No.30985311, Accommodation 1360 sft |            | 03.11.18 | 30.11.18    | 1      | 16,150    | 3,897             | 0           | 3,897 | 3,507        |
|                 |  |            | 01.12.18 | 30.11.19    | 12     | 16,880    | 3,897             | 0           | 3,897 | 47,284       |
|                 |  |            | 01.12.19 | 30.11.20    | 12     | 17,610    | 3,897             | 0           | 3,897 | 47,414       |
|                 |  |            | 01.12.20 | 30.11.21    | 12     | 18,340    | 3,897             | 0           | 3,897 | 47,284       |
|                 |  |            | 01.12.21 | 30.06.22    | 7      | 19,070    | 3,897             | 0           | 3,897 | 27,409       |
|                 |  |            | 01.07.22 | 30.11.22    | 5      | 28,370    | 5,795             | 0           | 5,795 | 29,361       |
|                 |  |            | 01.12.22 | 31.07.23    | 8      | 29,460    | 5,795             | 0           | 5,795 | 46,746       |
|                 | HR adjustment  |            | 01.02.19 | 28.02.19    | 1      |           |                   |             | 5,157 |              |
| Sub-Total       |  |            |          |             |        |           |                   |             |       | 254,162      |
| Deducted        |  |            |          |             |        |           |                   |             |       | 11,260       |
| Balance         |  |            |          |             |        |           |                   |             |       | 242,902      |
| 64              | Abdul Ahad (DDHO Office, Dina) [01.11.2022 to 31.01.2023]  |            | 01.11.22 | 30.11.22    | 1      | 14,140    | 3,897             | 707         | 3,190 | 3,190        |
|                 |  |            | 01.12.22 | 31.01.23    | 2      | 14,840    | 3,897             | 742         | 3,155 | 6,310        |
| Sub-Total       |  |            |          |             |        |           |                   |             |       | 9,500        |
| 5               | Mr. BOOTA MASIH -II, W/C, P.No.30179682 (BPS-2)  | CA         | 01.07.11 | 30.06.12    | 12     | 850       | 0                 |             | 850   | 10,342       |
|                 |  |            | 01.07.12 | 30.06.14    | 24     | 1,700     | 0                 |             | 1,700 | 41,310       |
|                 |  |            | 01.07.14 | 30.04.19    | 59     | 1,785     | 0                 |             | 1,785 | 104,958      |
| Sub-Total to CA |  |            |          |             |        |           |                   |             |       | 156,610      |
| 5               | Mr. BOOTA MASIH -II, W/C, P.No.30179682 (BPS-2)  | House Rent | 01.07.05 | 30.06.06    | 12     | 660       |                   |             | 660   | 8,008        |
|                 |  |            | 01.07.07 | 30.06.08    | 12     | 759       |                   |             | 759   | 9,235        |
|                 |  |            | 01.07.08 | 30.06.11    | 36     | 911       |                   |             | 911   | 33,221       |
|                 |  |            | 01.07.11 | 30.06.15    | 49     | 911       |                   |             | 911   | 44,335       |
|                 |  |            | 01.07.15 | 30.06.16    | 12     | 911       |                   |             | 911   | 11,084       |
|                 |  |            | 01.07.06 | 30.06.13    | 85     | 911       |                   |             | 911   | 77,617       |
| Sub-Total       |  |            |          |             |        |           |                   |             |       | 88,701       |
| 5               | Mst. FARHAT BIBI, W/C, BPS-2, P.No. 30435131   | 5%         | 01.02.10 | 30.11.10    | 10     | 5,240     | 262               | 0           | 262   | 2,620        |
|                 |  |            | 01.12.10 | 30.06.11    | 7      | 6,775     | 339               | 0           | 339   | 2,371        |
|                 |  |            | 01.07.11 | 30.11.11    | 5      | 6,995     | 350               | 0           | 350   | 1,749        |
|                 |  |            | 01.12.11 | 30.11.12    | 12     | 7,215     | 361               | 0           | 361   | 4,329        |
|                 |  |            | 01.12.12 | 30.11.20 13 | 12     | 7,437     | 372               | 0           | 372   | 4,462        |
|                 |  |            | 01.12.13 | 30.11.14    | 12     | 7,655     | 383               | 0           | 383   | 4,593        |
|                 |  |            | 01.12.14 | 30.06.15    | 7      | 9,440     | 472               | 0           | 472   | 3,304        |
|                 |  |            | 01.07.15 | 30.11.15    | 5      | 9,715     | 486               | 0           | 486   | 2,429        |
|                 |  |            | 01.12.15 | 30.06.16    | 7      | 9,990     | 500               | 0           | 500   | 3,497        |
|                 |  |            | 01.07.16 | 30.11.16    | 5      | 11,950    | 598               | 0           | 598   | 2,988        |
|                 |  |            | 01.12.16 | 30.11.16    | 7      | 12,280    | 614               | 0           | 614   | 4,298        |
|                 |  |            | 01.07.17 | 13.10.17    | 3.4    | 12,610    | 631               | 0           | 631   | 2,165        |
|                 |  |            | 14.10.17 | 30.11.17    | 1.6    | 12,940    | 647               | 0           | 647   | 1,035        |
|                 |  |            | 01.12.17 | 30.11.18    | 12     | 13,270    | 664               | 0           | 664   | 7,962        |
|                 |  |            | 01.12.18 | 30.11.19    | 12     | 13,600    | 680               | 0           | 680   | 8,160        |
|                 |  |            | 01.12.19 | 30.11.20    | 12     | 20,190    | 1010              | 0           | 1,010 | 12,114       |
|                 |  |            | 01.12.20 | 28.02.21    | 3      | 20,660    | 1,033             | 0           | 1,033 | 3,065        |
| Sub-Total       |  |            |          |             |        |           |                   |             |       | 71,139       |
| CEO             | Mr. ZAFAR  |            | 01.12.13 | 30.11.14    | 12     | 7,960     | 398               | 0           | 398   | 4,776        |

Amount in Rs

| Residence No.  | Occupant Name   | Particular | From     | To       | Months | Basic Pay | HR@10 % of BPS-11 | HR@5 % paid | Diff. | Amount    |
|----------------|---|------------|----------|----------|--------|-----------|-------------------|-------------|-------|-----------|
| DHA colony     | MASHI, SWEEPER, P.No. 30184210                                  |            | 01.12.14 | 30.06.15 | 7      | 8,130     | 407               | 0           | 407   | 2,846     |
|                |   |            | 01.07.15 | 30.11.15 | 5      | 10,515    | 526               | 0           | 526   | 2,629     |
|                |   |            | 01.12.15 | 30.06.16 | 7      | 10,735    | 537               | 0           | 537   | 3,757     |
|                |   |            | 01.07.16 | 30.11.16 | 5      | 13,290    | 665               | 0           | 665   | 3,323     |
|                |   |            | 01.12.16 | 30.11.16 | 7      | 13,565    | 678               | 0           | 678   | 4,748     |
|                |   |            | 01.07.17 | 13.10.17 | 3.4    | 16,240    | 812               | 0           | 812   | 2,788     |
|                |   |            | 14.10.17 | 30.11.17 | 1.6    | 16,570    | 829               | 0           | 829   | 1,326     |
|                |   |            | 01.12.17 | 30.11.18 | 12     | 16,900    | 845               | 0           | 845   | 10,140    |
|                |   |            | 01.12.18 | 30.11.19 | 12     | 17,230    | 862               | 0           | 862   | 10,338    |
|                |   |            | 01.12.19 | 30.11.20 | 12     | 17,560    | 878               | 0           | 878   | 10,536    |
|                |   |            | 01.12.20 | 30.11.21 | 12     | 17,890    | 895               | 0           | 895   | 10,853    |
|                |   |            | 01.12.21 | 30.06.22 | 7      | 18,220    | 911               | 0           | 911   | 6,407     |
|                |   |            | 01.07.22 | 30.11.22 | 5      | 27,050    | 1353              | 0           | 1,353 | 6,853     |
|                |   |            | 01.12.22 | 31.07.23 | 8      | 28,550    | 1428              | 0           | 1,428 | 11,515    |
| Sub-Total      |   |            |          |          |        |           |                   |             |       | 92,834    |
| 22             | Mr. Mazhar Hussain, sweeper, BPS-4, P.No.30176810, Size 990 sft | CA         | 15.04.23 | 31.07.23 | 4      | 29,870    | 1494              | 0           | 1,494 | 5,327     |
|                |   |            | 15.04.23 | 31.07.23 | 4      | 1,785     |                   |             | 1,785 | 6,367     |
| Sub-Total      |   |            |          |          |        |           |                   |             |       | 11,693    |
| CEO DHA colony | Mr. ZULFIQAR AHMAD, DRIVER, P.No. 31466514.                     |            | 18.08.20 | 30.11.20 | 3      | 14300     | 715               | -           | 715   | 2,479     |
|                |   |            | 01.12.20 | 30.11.21 | 12     | 14740     | 737               | -           | 737   | 8,942     |
|                |   |            | 01.12.21 | 30.06.22 | 7      | 15180     | 759               | -           | 759   | 5,338     |
|                |   |            | 01.07.22 | 30.11.22 | 5      | 22,610    | 1,131             | -           | 1,131 | 5,728     |
|                |   |            | 01.12.22 | 31.07.23 | 8      | 23,270    | 1,164             | -           | 1,164 | 9,386     |
| Sub-Total      |   |            |          |          |        |           |                   |             |       | 31,873    |
| G.Total        |   |            |          |          |        |           |                   |             |       | 1,023,575 |

## Annexure-AB

### 15.4.7 Irregular award of contract in violation of knock down criteria - Rs 101.667 million

Rs in million

| Sr. No.      | Name of formation   | Name of Firm                   | Item                   | Amount         | Remarks  |
|--------------|---------------------|--------------------------------|------------------------|----------------|--|
| 1            | DHQ Hospital Jhelum | M/s Attique pharmacy           | LP medicine contract   | 45.000         | 1.clause-5 (Affidavit on Rs100 Stamp Paper) was submitted on 30.08.2022 after ten days of technical evaluation 2.Clause 12 & 13 requires bidder to attach attested copy of the relevant degree of pharmacist and list of surgical/disposables respectively, which was not attached. 3.under clause 31 of the bidding document agreement was not executed on stamp paper and performance security 2% of the contract amount was not received. |
| 2            |                     | M/s ZamZam Pathology Lab       | Tender of pathology    | 5.000          | Firm didn't fulfill the clause 4&6 of the knock out criteria. Firm bid entertained after the lapse of bidding time.  |
| 3            | CEO DHA Jhelum      | M/s Bio Medical Services       | Tendering of Lab Items | 6.294          | Clause-5 (GST Active Certificate) Certificate dated 23.09.22 was attached  |
| 4            |                     | M/s Amjad Ali                  |                        | 2.279          | Clause-5 (GST Active Certificate) Certificate dated 22.09.22 was attached  |
| 5            |                     | M/s Apple Scientific           |                        | 6.066          | Clause-2,4,5,6& 9 regarding Terms & Condition not full filled.   |
| 6            |                     | M/s Hussnain Scientific        |                        | 0.683          | Clause-5&6 regarding Terms & Condition not full filled.  |
| 7            |                     | M/s Horizon Touch              |                        | 11.889         | Clause-5 (GST Active Certificate)  |
| 8            | DHQ Hospital Jhelum | M/s Mirza Brother & M/s Stokes | General Store          | 6.000          | Clause-2,4,5& 10 regarding Terms & Condition not full filled.  |
| 9            | CEO DHA Jhelum      | M/s Humza Associate            | Linen item             | 0.251          | Clause-5 (GST Active Certificate) Certificate dated 19.09.22 was attached  |
| 10           |                     | M/s Apple Scientific           |                        | 3.003          | Clause-2,4,5,6& 8 regarding Terms & Condition not full filled.   |
| 11           |                     | M/s Mediequips(SMC) Pvt Ltd    | X-Ray rate contract    | 3.580          | Clause-5,8& 12 regarding Terms & Condition not full filled.  |
| 12           |                     | M/s Fuji Film Gujrat           |                        | 6.100          | Clause-5 & 8 regarding Terms & Condition not full filled.  |
| 13           |                     | M/s Rafiq& Sons                | General Store          | 4.685          | GST Active certificate was not provided.   |
| 14           |                     | M/s Global Trader              |                        | 0.837          | GST Active certificate was not provided.   |
| <b>Total</b> |                     |                                |                        | <b>101.667</b> |  |

**Annexure-AC**

**15.4.8 Irregular award of rate contract to technically unqualified firms - Rs 33.052 million**

**Rs in million**

| Sr. No. | Name of Firm  | Item   | Amount | Remarks   |
|---------|---|--|--------|---|
| 1       | M/s Ferozsons Laboratories Lhr  | Empagliflozin 25mg tablet  | 0.661  | 10 number was awarded for public sector experience however no public sector experience for the medicine was placed in file and 03 extra number was awarded in creditability and certification section   |
| 2       | M/s ScilifePharmaKharachi   | Sitagliptin 50mg tablet  | 0.535  | Public sector experience is less than 20% of quoted medicine for which firm was awarded 08 number instead of 0.   |
| 3       | M/s Unisa Pharmaceutical industries Ltd firms M/s DML expired on 15.08.2022 | Dextrose 10% 1000ml  | 0.232  | award against expired drug manufacturing license  |
|         |   | Dextrose infusion 5% 1000ml  | 0.978  |   |
|         |   | Dextrose+Saline 5% w/v 0.9% w/v                                      | 0.272  |   |
|         |   | Metronidazole 500mg/1000ml infusion                                  | 0.578  |   |
|         |   | Normal Saline infusion 0.9% 1000ml                                   | 2.056  |   |
|         |   | Normal Saline infusion 0.9% 100ml                                    | 0.750  |   |
|         |   | Ringer's Lactate (1000ml) infusion                                   | 1.875  |   |
|         |   | Ringer's Lactate (500ml) infusion                                    | 1.092  |   |
| 5       | M/s Amros Pharmaceutical  | Amoxicillin + Clavulanic Acid Suspension 125 mg + 31.25 mg / 5 ml    | 0.341  | "ix-Compulsory parameter" of (A)-BID/RFP technical evaluation criteria for drugs/ medicines for local manufacturer, undertaking regarding non declaration of any spurious / adulterated batch manufactured by firm by DTL of the Punjab/ any competent Lab on valid Rs100 Stamp Paper duly notified by notary public". was not full filled. |
|         |   | Amoxicillin + Clavulanic Acid Suspension 250mg+62.5mg/5ml            | 0.461  |   |
|         |   | Chloramphenicol Eye Drops 0.5% w/v                                   | 0.091  |   |
|         |   | Dexamethasone sodium phosphate Injection 4mg/ml, ampoule/vial of 1ml | 0.212  |   |
|         |   | Diclofenac (Sodium)  | 1.365  |   |

**Rs in million**

| <b>Sr. No.</b> | <b>Name of Firm</b>             | <b>Item</b>  | <b>Amount</b> | <b>Remarks</b>   |
|----------------|---------------------------------|--|---------------|--|
|                |                                 | Capsule/Tablets 50 mg                              |               |  |
|                |                                 | Diclofenac (Sodium) Injection 75mg in 3 ml Ampoule | 0.746         |  |
|                |                                 | Dexamethasone 0.5mg Tablet                         | 0.007         |  |
| 6              | M/s Bosch Pharmaceutical        | Amikacin (Sulphate) Injection 250mg                | 1.122         | not registered with DRAP   |
|                |                                 | Amoxicillin + Clavulanic Acid Injection 1.2gm      | 0.254         |  |
|                |                                 | Meropenem 1G Injection                             | 1.164         |  |
|                |                                 | Vancomycin (HCl) Injection 500 mg                  | 0.546         |  |
| 7              | M/s Kohinoor industries Sahiwal | Absorbent cotton wool BPC Pack 500gm               | 5.812         | According to serial “m” of compulsory parameters, the firm will undertake on notarized stamp paper of Rs100 that the firm will be bound to supply the stock in compliance to SRO470(I)/2017 subject to requirement of the department, the undertaking was not provided by the firm and the same was ignored at the time of technical evaluation. Further It was noticed that the registration number of items provided in technical item and registration number available on the product was different which shows that the number was managed at the time of technical evaluation. |
|                |                                 | Cotton Bandage BPC 6.5cmx6m                        | 1.955         |  |
|                |                                 | Cotton Crepe Bandage Dozen Pack 7.5cmx4.5m         | 0.287         |  |
|                |                                 | Gauze Roll BPC Surgical 1x30m                      | 0.688         |  |
| 8              | M/s Hashir Surgical Services    | IV Cannula with inj 22G                            | 2.709         | According to the serial no. “j” of the knock out criteria, the experience of the quoted product must be at least three year in local market which didn’t fulfill in case of Favocath IV Catheter IV-22G, 24G Registration No. MDIR 0001276 as product was registered with DRAP authorities on 12.02.2020 and bid opening was 10.10.2022. The device registration to bid opening period was less than two year, the same was ignored by technical committee and awarded the rate contract.  |
|                |                                 | IV Cannula 24G                                     | 2.349         |  |



**Rs in million**

| Sr. No. | Name of Firm                  | Item                                       | Amount        | Remarks  |
|---------|-------------------------------|--|---------------|--|
| 9       | M/s Usman enterprises Karachi | Surgical Hypoallergenic Tape 1” 2.5CMx4.5m | 2.469         | <p>1. Nepore (paper surgical tape), 24G Registration No. MDME 0000018 was registered as product with DRAP authorities on 19.08.2020 and bid opening was 10.10.2022. The device registration to bid opening period was less than two year, the same was ignored by technical committee and awarded the rate contract. 2. In prequalification sheet item Hypoallergenic surgical tape 1” &amp;2” was manufactured by Nitom’ since / Usman Enterprise Japan while the item supplied was manufactured by Usman enterprise Plot A-116, S.I.T.E super highway Karachi. 3. DTL report didn’t contains any wording regarding hypoallergenic feature of the tape. 4. The firm being single bidder quoted the higher rates which were accepted by the committee despite the fact that the tape with size 0.5”x5 yard was purchased by the DHQ @ Rs50 per tape with 16% discount.</p> |
|         |                               | Surgical Hypoallergenic Tape2” 5cmx4.5cm   | 1.445         |  |
|         |                               |  | <b>33.052</b> |  |

**Annexure-AD**

**15.4.9 Doubtful consumption of medical gases - Rs 17.411 million**

| No. of Cylinder used | Qty in liter / cylinder | Total drawn in Liter | Quantity used (Liter) | Difference       | No. of Cylinder in Balance |
|----------------------|-------------------------|----------------------|-----------------------|------------------|----------------------------|
| A                    | B                       | C = A x B            | D                     | E = C - D        | F = E / B                  |
| 25                   | 6,800                   | 170,000              | 77,016                | 92,984           | 13.67                      |
| 25                   | 6,800                   | 170,000              | 57,120                | 112,880          | 16.60                      |
| 25                   | 6,800                   | 170,000              | 68,100                | 101,900          | 14.99                      |
| 26                   | 6,800                   | 176,800              | 77,920                | 98,880           | 14.54                      |
| 24                   | 6,800                   | 163,200              | 83,580                | 79,620           | 11.71                      |
| 23                   | 6,800                   | 156,400              | 82,920                | 73,480           | 10.81                      |
| 25                   | 6,800                   | 170,000              | 82,200                | 87,800           | 12.91                      |
| 22                   | 6,800                   | 149,600              | 102,240               | 47,360           | 6.96                       |
| 25                   | 6,800                   | 170,000              | 93,568                | 76,432           | 11.24                      |
| 25                   | 6,800                   | 170,000              | 78,520                | 91,480           | 13.45                      |
| 20                   | 6,800                   | 136,000              | 43,200                | 92,800           | 13.65                      |
| 17                   | 6,800                   | 115,600              | 37,440                | 78,160           | 11.49                      |
| 22                   | 6,800                   | 149,600              | 44,400                | 105,200          | 15.47                      |
| 21                   | 6,800                   | 142,800              | 60,799                | 82,001           | 12.06                      |
| 24                   | 6,800                   | 163,200              | 62,400                | 100,800          | 14.82                      |
| 20                   | 6,800                   | 136,000              | 61,440                | 74,560           | 10.96                      |
| 20                   | 6,800                   | 136,000              | 68,160                | 67,840           | 9.98                       |
| 25                   | 6,800                   | 170,000              | 63,180                | 106,820          | 15.71                      |
| 22                   | 6,800                   | 149,600              | 70,200                | 79,400           | 11.68                      |
| 24                   | 6,800                   | 163,200              | 98,280                | 64,920           | 9.55                       |
| 23                   | 6,800                   | 156,400              | 103,200               | 53,200           | 7.82                       |
| 24                   | 6,800                   | 163,200              | 104,100               | 59,100           | 8.69                       |
| 22                   | 6,800                   | 149,600              | 108,480               | 41,120           | 6.05                       |
| 21                   | 6,800                   | 142,800              | 93,120                | 49,680           | 7.31                       |
| 22                   | 6,800                   | 149,600              | 80,940                | 68,660           | 10.10                      |
| 25                   | 6,800                   | 170,000              | 97,080                | 72,920           | 10.72                      |
| 24                   | 6,800                   | 163,200              | 109,620               | 53,580           | 7.88                       |
| 23                   | 6,800                   | 156,400              | 102,288               | 54,112           | 7.96                       |
| 25                   | 6,800                   | 170,000              | 91,200                | 78,800           | 11.59                      |
| 24                   | 6,800                   | 163,200              | 111,720               | 51,480           | 7.57                       |
| 22                   | 6,800                   | 149,600              | 109,320               | 40,280           | 5.92                       |
| <b>715</b>           |                         | <b>4,862,000</b>     | <b>2,523,751</b>      | <b>2,338,249</b> | <b>343.86</b>              |

## 15.4.10 Irregular procurement due to splitting - Rs 14.197 million

| Amount in Rs         |        |                 |                         |         |          |         |
|----------------------|--------|-----------------|-------------------------|---------|----------|---------|
| Payee                | Head   | Work Order Date | Particulars             | Bill No | Date     | Amount  |
| Mirza Brothers       | A03901 | 08.04.2023      | Qmatic Roll             | 641     | 10.04.23 | 197,060 |
| Mirza Brothers       | A03901 | 10.04.2023      | Thermal Paper Rolls     | 639     | 11.04.23 | 198,240 |
| Mirza Brothers       | A03901 | 17.11.2022      | Paper Rim               | 335     | 18.11.22 | 190,125 |
| Mirza Brothers       | A03901 | 26.11.2022      | Thermal Paper Rolls     | 339     | 28.11.22 | 198,900 |
| Khyber Intl Printers | A03902 | 01.11.2022      | Printed Items           | 1448    | 23.11.22 | 65,146  |
| Mirza Brothers       | A03902 | Nil             | Panaflex                | 411     | 29.11.22 | 45,437  |
| Mirza Brothers       | A03902 | Nil             | Printing Items          | 1029    | 15.06.23 | 74,340  |
| Mirza Brothers       | A03902 | Nil             | Printing Items          | 1030    | 15.06.23 | 194,700 |
| Mirza Brothers       | A03902 | Nil             | Printing Items          | 1028    | 15.06.23 | 198,594 |
| Mirza Brothers       | A03902 | Nil             | Printing Items          | 1033    | 15.06.23 | 33,040  |
| Mirza Brothers       | A03902 | Nil             | Stickers                | 1032    | 15.06.23 | 47,200  |
| Mirza Brothers       | A03942 | Nil             | Cable 3/29              | 633     | 29.04.23 | 70,210  |
| Mirza Brothers       | A03942 | Nil             | Water Filter Cartridges | 631     | 28.04.23 | 31,860  |
| Mirza Brothers       | A03942 | Nil             | Green Sheet             | 629     | 28.04.23 | 56,640  |
| Mirza Brothers       | A03942 | Nil             | Name Plate              | 640     | 29.04.23 | 41,300  |
| Mirza Brothers       | A03942 | 29.09.2022      | Sharp Container         | 317     | 30.09.22 | 197,438 |
| Mirza Brothers       | A03942 | 28.09.2022      | Syringe Cutter          | 319     | 30.09.22 | 196,560 |
| Mirza Brothers       | A03942 | 26.11.2022      | Oxygen Tail Connection  | 344     | 28.11.22 | 175,500 |
| Mirza Brothers       | A03942 | 28.11.2022      | Street Light            | 342     | 29.11.22 | 198,608 |
| Mirza Brothers       | A03942 | Nil             | Ekg Cable               | 345     | 02.12.22 | 70,902  |
| Mirza Brothers       | A03942 | 02.12.2022      | Ekg Machine Battery     | 412     | 03.12.22 | 117,000 |
| Aryan Surgicals      | A03970 | Nil             | Diatron                 |         | Nil      | 195,000 |
| Medilite             | A03970 | Nil             | Bill N/A                |         | Nil      | 114,075 |
| Medilite             | A03970 | Nil             | Bill N/A                |         | Nil      | 196,000 |
| Aryan Surgicals      | A03970 | 3/28/2023       | Lab Items               | 430     | 29.03.23 | 177,000 |
| Medicamp Lifecare    | A03970 | Nil             | Citrosteril Solution    | 15731   | 01.04.22 | 62,400  |
| Medicamp Lifecare    | A03970 | Nil             | Citrosteril Solution    | 15730   | 01.04.22 | 62,400  |
| Junaid Rehman        | A03970 | Nil             | Surf Excel              | 148     | 19.07.22 | 56,250  |
| Junaid Rehman        | A03970 | Nil             | Surf Excel              | 148     | 19.07.22 | 56,250  |
| Aryan Surgicals      | A03970 | 22.08.2022      | Diatron                 | 136     | 23.08.22 | 195,000 |
| Aryan Surgicals      | A03970 | 13.08.2022      | Hepatitis B Device      | 122     | 16.08.22 | 180,000 |
| Medilite             | A03970 | 13.08.2022      | Sysmex Reagent          | 316     | 16.08.22 | 196,000 |
| Naseer Ahmed         | A03970 | Nil             | Vdrl Devices            | 98      | 16.08.22 | 55,000  |
| Aryan Surgicals      | A03970 | Nil             | Creatinine Kits         | 123     | 16.08.22 | 32,500  |
| Aryan Surgicals      | A03970 | 8/15/2022       | Diatron                 | 121     | 16.08.22 | 195,000 |
| Aryan Surgicals      | A03970 | Nil             | Plastic Tubes           | 124     | 16.08.22 | 37,500  |
| Med Technologies     | A03970 | Nil             | Dengue Devices          | 210     | 16.08.22 | 36,250  |
| Med Technologies     | A03970 | 8/15/2022       | Combi Strip             | 209     | 16.08.22 | 172,500 |
| Med Technologies     | A03970 | 8/13/2022       | Citrosteril Solution    | 214     | 16.08.22 | 198,750 |
| Aryan Surgicals      | A03970 | 8/12/2022       | Anti Sera               | 143     | 18.08.22 | 197,100 |
| Aryan Surgicals      | A03970 | Nil             | Hepatitis C Device      | 132     | 16.08.22 | 196,000 |
| Mirza Brothers       | A03970 | 8/15/2022       | Bed Sheets              | 391     | 19.08.22 | 192,173 |
| Naseer Ahmed         | A03970 | Nil             | Gel Tube                | 135     | 16.08.22 | 120,000 |
| Naseer Ahmed         | A03970 | Nil             | Gel Vials               | 109     | 16.08.22 | 120,000 |
| Naseer Ahmed         | A03970 | Nil             | Cp Tube                 | 99      | 16.08.22 | 198,750 |
| Naseer Ahmed         | A03970 | Nil             | Gel Vials               | 110     | 16.08.22 | 120,000 |
| Naseer Ahmed         | A03970 | Nil             | Lab Items               | 137     | 16.08.22 | 120,000 |
| Mirza Brothers       | A03970 | Nil             | Paper Rim               | 321     | 20.09.22 | 197,426 |
| Mirza Brothers       | A03970 | 9/27/2022       | Rexine Sheet            | 323     | 30.09.22 | 196,560 |
| Mirza Brothers       | A03970 | 9/27/2022       | Macintosh Sheet         | 315     | 30.09.22 | 196,560 |
| Aryan Surgicals      | A03970 | 9/12/2022       | Hepatitis B Device      | 279     | 13.09.22 | 144,000 |
| Aryan Surgicals      | A03970 | 9/13/2022       | Malaria Device          | 286     | 14.09.22 | 95,000  |
| Aryan Surgicals      | A03970 | 9/12/2022       | Hepatitis C             | 281     | 13.09.22 | 196,000 |
| Medilite             | A03970 | 9/13/2022       | Combo Device            | 377     | 14.09.22 | 172,500 |
| Medilite             | A03970 | 9/13/2022       | Sysmex Reagent          | 341     | 14.09.22 | 196,000 |
| Naseer Ahmed         | A03970 | 9/22/2022       | Troponin T              | 127     | 24.09.22 | 189,000 |
| Aryan Surgicals      | A03970 | 9/26/2022       | Creatinine Kits         | 295     | 27.09.22 | 154,500 |
| Junaid Rehman        | A03970 | Nil             | Bleach                  | 376     | 24.09.22 | 12,600  |
| Junaid Rehman        | A03970 | Nil             | Mosquito Solution       | 147     | 20.09.22 | 39,000  |
| Naseer Ahmed         | A03970 | 9/23/2022       | Uric Acid Strips        | 132     | 24.09.22 | 120,000 |

Amount in Rs

| Payee               | Head   | Work Order Date | Particulars                | Bill No        | Date     | Amount            |
|---------------------|--------|-----------------|----------------------------|----------------|----------|-------------------|
| Aryan Surgicals     | A03970 | 9/26/2022       | Diatron                    | 298            | 27.09.22 | 195,000           |
| Aryan Surgicals     | A03970 | Nil             | Cbc Vials                  | 285            | 13.09.22 | 105,000           |
| Aryan Surgicals     | A03970 | Nil             | Cbc Vials                  | 284            | 13.09.22 | 105,000           |
| Naseer Ahmed        | A03970 | Nil             | Lab Items                  | 132            | 26.09.22 | 135,000           |
| Naseer Ahmed        | A03970 | Nil             | Lab Items                  | 134            | 26.09.22 | 105,000           |
| Naseer Ahmed        | A03970 | 10/6/2022       | Typhidot Devices           | 139            | 07.10.22 | 89,000            |
| Medilite            | A03970 | 10/6/2022       | Hepatitis C                | 381            | 08.10.22 | 196,000           |
| Medilite            | A03970 | 10/6/2022       | Sysmex Reagent             | 385            | 08.10.22 | 196,000           |
| Medilite            | A03970 | 10/7/2022       | Hepatitis B Device         | 387            | 08.10.22 | 144,000           |
| Aryan Surgicals     | A03970 | 10/5/2022       | Combi 10 Test Strip        | 300            | 08.10.22 | 181,250           |
| Junaid Rehman       | A03970 | Nil             | Surf Excel                 | 146            | 10.10.22 | 56,250            |
| Medilite            | A03970 | 10/6/2022       | Urine Container            | 379            | 08.10.22 | 195,000           |
| Medilite            | A03970 | 10/6/2022       | Urine Container            | 379            | 08.10.22 | 114,075           |
| Medilite            | A03970 | 11/19/2022      | Hepatitis B Device         | 397            | 21.11.22 | 144,000           |
| Medilite            | A03970 | 11/2/2022       | Sysmex Reagent             | 391            | 03.11.22 | 196,000           |
| Medilite            | A03970 | Nil             | Hiv Devices                | 292            | 03.11.22 | 70,000            |
| Aryan Surgicals     | A03970 | 11/11/2022      | Citrosteril Solution       | 308            | 12.11.22 | 198,750           |
| Aryan Surgicals     | A03970 | 11/2/2022       | Diatron                    | 311            | 04.11.22 | 195,000           |
| Aryan Surgicals     | A03970 | 11/19/2022      | Malaria Device             | 322            | 22.11.22 | 98,000            |
| Aryan Surgicals     | A03970 | 11/1/2022       | Dengue Devices             | 312            | 04.11.22 | 197,500           |
| Medilite            | A03970 | 11/19/2022      | Hepatitis C                | 399            | 21.11.22 | 196,000           |
| Aryan Surgicals     | A03970 | 11/21/2022      | Troponin T                 | 315            | 22.11.22 | 196,000           |
| Aryan Surgicals     | A03970 | 11/21/2022      | Diatron                    | 317            | 22.11.22 | 195,000           |
| Medilite            | A03970 | Nil             | Sysmex Reagent             | 401            | 21.11.22 | 196,000           |
| Mirza Brothers      | A03970 | Nil             | Latha Cloth                | 422            | 29.11.22 | 65,520            |
| Mirza Brothers      | A03970 | 11/28/2022      | Dental Items               | 348            | 30.11.22 | 199,602           |
| Mirza Brothers      | A03970 | Nil             | Bleach Bottle              | 340            | 01.11.22 | 67,860            |
| Aryan Surgicals     | A03970 | 10/31/2022      | Cbc Vials                  | 306            | 02.11.22 | 105,000           |
| Aryan Surgicals     | A03970 | Nil             | Lab Items                  | 313            | 04.11.22 | 54,375            |
| Med Technologies    | A09203 | 05.06.2023      | Intercom                   | 893            | 06.06.23 | 195,880           |
| Hassan Computers    | A09203 | 10.06.2023      | Signature Pad Scanner      | 2917           | 13.06.23 | 109,650           |
| Mirza Brothers      | A09601 | 28.09.2022      | Servo Stabilizer           | 328            | 30.09.22 | 198,900           |
| Mirza Brothers      | A09601 | 04.10.2022      | Cetrifuge Machine          | 310            | 05.10.22 | 198,900           |
| Mirza Brothers      | A13101 | 05.06.23        | Repair Of Turbine          |                | 17.06.23 | 199,610           |
| Hammad Transformers | A13101 | 13.10.22        | Repair Of Transformer      |                | 15.10.22 | 186,150           |
| Hammad Transformers | A13101 | 17.10.22        | Repair Of Transformer      | HTEC-74/2022/1 | 18.10.22 | 195,776           |
| Medilite            | A13102 | 22.03.23        | Replacement Wro Membran    | 708            | 24.03.23 | 198,000           |
| Medilite            | A13102 | Nil             | Service Of Wro Plant       | 709            | 29.03.23 | 49,000            |
| Aryan Surgicals     | A13102 | Nil             | Biomedical Equipment Parts | 436            | 28.04.23 | 74,000            |
| Aryan Surgicals     | A13102 | 10.04.23        | Biomedical Equipment Parts |                | 11.04.23 | 195,000           |
| Mirza Brothers      | A13370 | Nil             | Building Items             | 632            | 28.04.23 | 60,050            |
| Mirza Brothers      | A13370 | 28.04.23        | Paint                      | 643            | 28.04.23 | 155,052           |
| <b>Total</b>        |        |                 |                            |                |          | <b>14,196,994</b> |

**Annexure-AF**

**15.4.13 Non recovery of risk & cost from firm due to non-supply - Rs  
3.669 million**

**CEO DHA Jhelum**

Amount in Rs

| Formation    | Item    | Purchased through LP | Amount    | Bulk Rate | Bulk Amount | Difference       |
|--------------|---------|----------------------|-----------|-----------|-------------|------------------|
| DHQ JIm      | IV Set  | 25661                | 1,702,424 | 28.94     | 742,629     | 959,795          |
| THQ PDK      | IV Sets | 15140                | 980,509   | 28.94     | 438,152     | 542,357          |
| THQ Sohawa   | IV Sets | 800                  | 63,840    | 28.94     | 23,152      | 40,688           |
| <b>Total</b> |         |                      |           |           |             | <b>1,542,840</b> |

**THQ PD Khan**

Amount in Rs

| Receiving Date | Rate | Quantity | Net Amount |    | Diff | Loss |        |
|----------------|------|----------|------------|----|------|------|--------|
| <b>IV Set</b>  |      |          |            |    |      |      |        |
| 11/18/2022     | 70   | 350      | 19820      | 57 | 29   | 28   | 9,691  |
| 9/26/2022      | 50   | 400      | 16180      | 40 | 29   | 12   | 4,604  |
| 9/26/2022      | 50   | 350      | 14158      | 40 | 29   | 12   | 4,029  |
| 9/26/2022      | 50   | 270      | 10922      | 40 | 29   | 12   | 3,108  |
| 9/28/2022      | 65   | 400      | 21034      | 53 | 29   | 24   | 9,458  |
| 9/28/2022      | 65   | 350      | 18405      | 53 | 29   | 24   | 8,276  |
| 9/29/2022      | 65   | 270      | 14198      | 53 | 29   | 24   | 6,384  |
| 9/30/2022      | 65   | 380      | 19982      | 53 | 29   | 24   | 8,985  |
| 10/1/2022      | 65   | 370      | 19456      | 53 | 29   | 24   | 8,748  |
| 10/1/2022      | 65   | 270      | 14198      | 53 | 29   | 24   | 6,384  |
| 10/5/2022      | 50   | 350      | 14158      | 40 | 29   | 12   | 4,029  |
| 10/5/2022      | 50   | 250      | 10112      | 40 | 29   | 12   | 2,877  |
| 10/8/2022      | 65   | 300      | 15776      | 53 | 29   | 24   | 7,094  |
| 10/8/2022      | 65   | 370      | 19456      | 53 | 29   | 24   | 8,748  |
| 10/10/2022     | 65   | 350      | 18405      | 53 | 29   | 24   | 8,276  |
| 10/27/2022     | 65   | 150      | 7888       | 53 | 29   | 24   | 3,547  |
| 10/28/2022     | 65   | 400      | 21034      | 53 | 29   | 24   | 9,458  |
| 10/28/2022     | 65   | 350      | 18405      | 53 | 29   | 24   | 8,276  |
| 10/29/2022     | 65   | 120      | 6310       | 53 | 29   | 24   | 2,837  |
| 11/19/2022     | 70   | 330      | 18688      | 57 | 29   | 28   | 9,138  |
| 11/21/2022     | 70   | 340      | 19254      | 57 | 29   | 28   | 9,414  |
| 12/9/2022      | 70   | 320      | 18122      | 57 | 29   | 28   | 8,861  |
| 12/9/2022      | 70   | 320      | 18122      | 57 | 29   | 28   | 8,861  |
| 12/10/2022     | 70   | 350      | 19820      | 57 | 29   | 28   | 9,691  |
| 12/12/2022     | 70   | 330      | 18688      | 57 | 29   | 28   | 9,138  |
| 12/22/2022     | 70   | 320      | 18122      | 57 | 29   | 28   | 8,861  |
| 12/23/2022     | 70   | 210      | 11892      | 57 | 29   | 28   | 5,815  |
| 12/24/2022     | 70   | 190      | 10760      | 57 | 29   | 28   | 5,261  |
| 12/25/2022     | 70   | 280      | 15856      | 57 | 29   | 28   | 7,753  |
| 2/7/2023       | 70   | 280      | 15856      | 57 | 29   | 28   | 7,753  |
| 2/9/2023       | 70   | 200      | 11326      | 57 | 29   | 28   | 5,538  |
| 2/20/2023      | 70   | 220      | 12459      | 57 | 29   | 28   | 6,092  |
| 2/20/2023      | 70   | 300      | 16989      | 57 | 29   | 28   | 8,307  |
| 3/11/2023      | 95   | 270      | 20751      | 77 | 29   | 48   | 12,937 |
| 3/11/2023      | 95   | 250      | 19214      | 77 | 29   | 48   | 11,979 |
| 3/13/2023      | 95   | 260      | 19982      | 77 | 29   | 48   | 12,458 |

**Amount in Rs**

| Receiving Date  | Rate | Quantity | Net Amount |     |     | Diff | Loss   |
|---|------|----------|------------|-----|-----|------|--------|
| 3/13/2023   | 95   | 200      | 15371      | 77  | 29  | 48   | 9,583  |
| 3/15/2023   | 95   | 180      | 13834      | 77  | 29  | 48   | 8,625  |
| 3/15/2023   | 95   | 240      | 18445      | 77  | 29  | 48   | 11,499 |
| 3/16/2023   | 95   | 150      | 11528      | 77  | 29  | 48   | 7,187  |
| 3/21/2023   | 95   | 220      | 16908      | 77  | 29  | 48   | 10,541 |
| 3/22/2023   | 95   | 230      | 17677      | 77  | 29  | 48   | 11,021 |
| 5/15/2023   | 120  | 225      | 21843      | 97  | 53  | 44   | 9,927  |
| 5/16/2023   | 120  | 230      | 22328      | 97  | 53  | 44   | 10,147 |
| 5/17/2023   | 120  | 200      | 19416      | 97  | 53  | 44   | 8,824  |
| 5/19/2023   | 120  | 180      | 17474      | 97  | 53  | 44   | 7,941  |
| 5/19/2023   | 120  | 220      | 21358      | 97  | 53  | 44   | 9,707  |
| 5/24/2023   | 120  | 120      | 11650      | 97  | 53  | 44   | 5,295  |
| 5/24/2023   | 120  | 210      | 20387      | 97  | 53  | 44   | 9,265  |
| 5/24/2023   | 120  | 215      | 20872      | 97  | 53  | 44   | 9,486  |
| 6/3/2023  | 120  | 500      | 48540      | 97  | 53  | 44   | 22,060 |
| 6/5/2023  | 120  | 500      | 48540      | 97  | 53  | 44   | 22,060 |
| 6/5/2023  | 120  | 500      | 48540      | 97  | 53  | 44   | 22,060 |
| <b>IVcannula-18g, 20g, 22g, 24g</b>                               |      |          |            |     |     |      |        |
| 7/4/2022  | 200  | 500      | 82500      | 165 | 99  | 66   | 33,050 |
| 8/1/2022  | 200  | 600      | 99000      | 165 | 99  | 66   | 39,660 |
| 8/10/2022   | 200  | 400      | 66000      | 165 | 99  | 66   | 26,440 |
| 9/23/2022   | 200  | 1000     | 165000     | 165 | 99  | 66   | 66,100 |
| 9/26/2022   | 200  | 80       | 12944      | 162 | 99  | 63   | 5,032  |
| 9/26/2022   | 200  | 100      | 20000      | 200 | 99  | 101  | 10,110 |
| 9/26/2022   | 200  | 50       | 8090       | 162 | 99  | 63   | 3,145  |
| 9/26/2022   | 200  | 60       | 9708       | 162 | 99  | 63   | 3,774  |
| 3/15/2023   | 200  | 50       | 8090       | 162 | 87  | 75   | 3,740  |
| 3/21/2023   | 200  | 50       | 8090       | 162 | 87  | 75   | 3,740  |
| 4/14/2023   | 200  | 100      | 16180      | 162 | 87  | 75   | 7,480  |
| 5/3/2023  | 200  | 100      | 16180      | 162 | 87  | 75   | 7,480  |
| 5/3/2023  | 200  | 100      | 16180      | 162 | 87  | 75   | 7,480  |
| 5/5/2023  | 200  | 50       | 8090       | 162 | 87  | 75   | 3,740  |
| 5/8/2023  | 200  | 100      | 16180      | 162 | 87  | 75   | 7,480  |
| 5/12/2023   | 200  | 115      | 18607      | 162 | 87  | 75   | 8,602  |
| 5/16/2023   | 200  | 100      | 16180      | 162 | 87  | 75   | 7,480  |
| 5/16/2023   | 200  | 110      | 17798      | 162 | 87  | 75   | 8,228  |
| 5/17/2023   | 200  | 130      | 21034      | 162 | 87  | 75   | 9,724  |
| 5/17/2023   | 275  | 100      | 22248      | 222 | 87  | 135  | 13,548 |
| 5/20/2023   | 200  | 80       | 12944      | 162 | 87  | 75   | 5,984  |
| 5/26/2023   | 275  | 250      | 55619      | 222 | 87  | 135  | 33,869 |
| 5/28/2023   | 275  | 250      | 55619      | 222 | 87  | 135  | 33,869 |
| 6/4/2023  | 275  | 500      | 111238     | 222 | 87  | 135  | 67,738 |
| 6/7/2023  | 200  | 350      | 56630      | 162 | 87  | 75   | 26,180 |
| <b>Polyglactin sterile sutures-1, 2, 2/0, 3/0, 4/0, 6/0 (8mm)</b> |      |          |            |     |     |      |        |
| 9/21/2022   | 559  | 120      | 55341      | 461 | 245 | 216  | 25,941 |
| 9/24/2022   | 275  | 60       | 13348      | 222 | 183 | 40   | 2,373  |
| 9/24/2022   | 275  | 72       | 16018      | 222 | 183 | 40   | 2,848  |
| 9/24/2022   | 275  | 72       | 16018      | 222 | 183 | 40   | 2,848  |
| 9/26/2022   | 275  | 96       | 21358      | 222 | 183 | 40   | 3,798  |
| 5/3/2023  | 593  | 36       | 17258      | 479 | 330 | 149  | 5,378  |
| 5/19/2023   | 634  | 12       | 6157       | 513 | 330 | 183  | 2,197  |

| Amount in Rs                      |      |          |            |     |     |      |                  |
|-----------------------------------|------|----------|------------|-----|-----|------|------------------|
| Receiving Date                    | Rate | Quantity | Net Amount |     |     | Diff | Loss             |
| 6/9/2023                          | 634  | 78       | 40022      | 513 | 330 | 183  | 14,282           |
| 6/15/2023                         | 634  | 66       | 33865      | 513 | 330 | 183  | 12,085           |
| <b>Urine bags-2L</b>              |      |          |            |     |     |      |                  |
| 9/27/2022                         | 100  | 200      | 16180      | 81  | 54  | 27   | 5,380            |
| 10/31/2022                        | 240  | 50       | 9708       | 194 | 54  | 140  | 7,008            |
| 11/28/2022                        | 200  | 50       | 8090       | 162 | 54  | 108  | 5,390            |
| 12/24/2022                        | 200  | 50       | 8090       | 162 | 54  | 108  | 5,390            |
| 2/9/2023                          | 200  | 100      | 16180      | 162 | 54  | 108  | 10,780           |
| 3/13/2023                         | 200  | 120      | 19416      | 162 | 54  | 108  | 12,936           |
| 3/21/2023                         | 200  | 110      | 17798      | 162 | 54  | 108  | 11,858           |
| 3/22/2023                         | 200  | 65       | 10517      | 162 | 54  | 108  | 7,007            |
| 3/28/2023                         | 200  | 80       | 12944      | 162 | 54  | 108  | 8,624            |
| 6/3/2023                          | 200  | 200      | 32360      | 162 | 54  | 108  | 21,560           |
| <b>Insulin Regular-100 IU /ml</b> |      |          |            |     |     |      |                  |
| 5/16/2023                         | 1035 | 4        | 3805       | 951 | 470 | 481  | 1,925            |
| 6/15/2023                         | 856  | 10       | 7869       | 787 | 470 | 317  | 3,169            |
|                                   |      |          |            |     |     |      | <b>1,084,344</b> |

### THQ Sohawa

| Amount in Rs |  |                |         |       |           |                  |           |            |                  |
|--------------|--|----------------|---------|-------|-----------|------------------|-----------|------------|------------------|
| Sr. No.      | Item   | QTY-Regular LP | Qty-SSP | Total | Rate paid | Total            | Bulk Rate | Difference | Excess Paid      |
| 1            | urine bag  | 1090           | 0       | 1,090 | 151.2     | 164,808          | 72        | 79.2       | 86,328           |
| 3            | volumetric chamber                                     | 320            | 0       | 320   | 294       | 94,080           | 220       | 74         | 23,680           |
| 5            | iv cannula 18 g  | 400            | 0       | 400   | 221.85    | 88,740           | 79.7      | 142.15     | 56,860           |
| 6            | cord clamp   | 3850           | 0       | 3,850 | 25.2      | 97,020           | 21.06     | 4.14       | 15,939           |
| 7            | rayban gauze   | 542            | 1344    | 1,886 | 68.04     | 128,323          | 63        | 5.04       | 9,505            |
| 8            | abdominal sponge                                       |                | 1643    | 1,643 | 117.6     | 193,217          | 63        | 54.6       | 89,708           |
| 9            | surgical gloves  | 2465           | 1614    | 4,079 | 252       | 1,027,908        | 133       | 119        | 485,401          |
| 10           | Chromic Catgut sterile-0, 1,2, 2/0, 3/0, 4/0           | 492            | 0       | 492   | 327.6     | 161,179          | 210       | 117.6      | 57,859           |
| 11           | Crepe bandage 7.5 cm*4cm                               | 668            | 0       | 668   | 141.12    | 94,268           | 87.01     | 54.11      | 36,145           |
| 12           | Examination Gloves Latex                               | 2150           | 0       | 2,150 | 34.32     | 73,788           | 12.73     | 21.59      | 46,419           |
| 13           | Foley's catheter (silicone coated/silicone) -All sizes | 474            | 0       | 474   | 336       | 159,264          | 114       | 222        | 105,228          |
| 14           | IV Set with extension                                  | 800            | 0       | 800   | 79.8      | 63,840           | 43.89     | 35.91      | 28,728           |
| <b>Total</b> |  |                |         |       |           | <b>2,346,436</b> |           |            | <b>1,041,800</b> |

**Total = Rs 1,542,840 + Rs 1084344 + Rs 1,041,800 = Rs 3,668,984**

**Annexure-AG**

**15.4.15 Overpayment on account of purchase of medicines / surgical items - Rs 3.958 million**

|   |                          |       |       |      |       |       |           | Amount in Rs |  |
|---|--------------------------|-------|-------|------|-------|-------|-----------|--------------|--|
| Item  | Firm                     | JLM   | ATK   | RWP  | CKL   | Diff  | Qty       | Amount       |  |
| Volumetric chamber                          | Hashir surgical services | 220   | 215   | 212  | 218   | 8     | 2,500     | 20,000       |  |
| Volumetric chamber                          | M/s Lab Link             | 220   | 215   | 0    |       | 5     | 2,500     | 12,500       |  |
| Cotton crepe bandage 7.5cm 4.5m             | M/s Kohinoor             | 87.01 | 83    | 83   |       | 4.01  | 3,300     | 13,233       |  |
| Sterlie gauze 10x10x8                       | M/s Cotton Craft         | 63    | 61    | 0    | 55    | 8     | 9,700     | 77,600       |  |
| Cotton Bandage 6.5cmx6m                     | M/s Kohinoor             | 43.94 |       | 40.5 |       | 3.44  | 44,500    | 153,080      |  |
| Metronidazole (Benzoate) Syrup 200 mg / 5ml | M/s Bloom Pharma         | 70    | 68.89 | 0    | 68.89 | 1.11  | 53,500    | 59,385       |  |
| Glimepiride Tablets 2mg                     | M/s Axis Pharma          | 1.17  | 1.13  | 0    |       | 0.04  | 280,000   | 11,200       |  |
| Gibenclamide Tablets 5mg                    | M/s Mega Pharma          | 1.26  | 0     | 1.17 | 1.15  | 0.11  | 380,000   | 41,800       |  |
| Losartan Potassium Tablet 50mg              | M/s Mega Pharma          | 2.7   | 2.61  | 0    |       | 0.09  | 110,000   | 9,900        |  |
| Omeprazole Capsule 20mg                     | M/s Mega Pharma          | 1.96  | 1.95  | 0    |       | 0.01  | 2,305,000 | 23,050       |  |
| Permethrin Lotion 5%                        | M/s ShaiganPhar ma       | 87.25 | 62.9  | 0    |       | 24.35 | 3,000     | 73,050       |  |
| Domperidone 10mg Tablet                     | M/s Stanley Pharma       | 1.2   | 0.95  | 0    | 0.95  | 0.25  | 292,000   | 73,000       |  |
| Acefylline Syrup                            | M/s Stanley Pharma       | 72    | 68    | 0    |       | 4     | 3,000     | 12,000       |  |
| Cefixime Capsule/Tablets 400mg              | M/s Citi Pharma          | 28    | 27.85 | 0    |       | 0.15  | 120,000   | 18,000       |  |
| Misoprostol Tablets 200mcg                  | M/s Saffron Pharma       | 6.5   | 6.42  | 0    |       | 0.08  | 48,000    | 3,840        |  |
| Dimenhydrinate Suspension/Syrup 12.5mg/4ml  | M/s Lisko Pakistan       | 49.16 | 48.89 | 0    |       | 0.27  | 10,000    | 2,700        |  |
| Amoxicillin Suspension 250mg/5ml            | M/s Stallion Pharma      | 89    |       |      | 87.9  | 1.1   | 37,000    | 40,700       |  |
| Absorbent Cotton Roll                       | M/s Kohinoor             | 437   |       |      | 384   | 53    | 13,300    | 704,900      |  |
| Antacid suspension containing Magnesium     | M/s Lisko Pakistan       | 44.85 |       |      | 43.1  | 1.75  | 42,000    | 73,500       |  |
| Cetirizine Tablets 10mg                     | M/s Mega Pharma          | 1.08  |       |      | 0.88  | 0.2   | 505,000   | 101,000      |  |
| Drotaverine Tablet 40mg                     | M/s Mega Pharma          | 1.8   |       |      | 1.44  | 0.36  | 370,000   | 133,200      |  |
| Metformin HCL 500mg tab                     | M/s Asian Continentatl   | 2.09  |       |      | 2.04  | 0.05  | 1,110,000 | 55,500       |  |
| Metoclopramide HCL Ing10mg                  | BIO Lab                  | 9.231 |       |      | 8.64  | 0.591 | 77,000    | 45,507       |  |
| Flubiprofen 100mg                           | M/s Citi Pharma Limited  | 3.55  |       |      | 2.9   | 0.65  | 30,000    | 19,500       |  |
| AlbendazoleSusp. 200mg / 5ml                | M/s Stanley Pharma       | 28.3  |       |      | 27.9  | 0.4   | 13,600    | 5,440        |  |
| Albendazole Tablets 200mg                   | M/s Stanley Pharma       | 10.9  |       |      | 10.5  | 0.4   | 26,700    | 10,680       |  |
| Paracetamol                                 | M/s Stanley              | 43.7  |       |      | 40.9  | 2.8   | 1,000     | 2,800        |  |



Amount in Rs

| Item   | Firm      | JLM   | ATK | RWP | CKL   | Diff | Qty    | Amount           |
|--|-----------|-------|-----|-----|-------|------|--------|------------------|
| 80mg/0.8ml syrup/solution                      | Pharma    |       |     |     |       |      |        |                  |
| Dextrose 10% 1000ml                            | M/s Unisa | 79.7  |     |     | 74.97 | 4.73 | 2,900  | 13,717           |
| Dextrose Infusion 5%, 1000ml                   | M/s Unisa | 67.48 |     |     | 64.48 | 3    | 14,500 | 43,500           |
| Dextrose+Saline (1000ml) Infusion 5% w/v +0.9% | M/s Unisa | 67.97 |     |     | 64.97 | 3    | 4,000  | 12,000           |
| Normal Saline Infusion 0.9% (1000ml)           | M/s Unisa | 60.48 |     |     | 57.48 | 3    | 34,000 | 102,000          |
| Normal Saline Infusion 0.9% 100ml              | M/s Unisa | 37.48 |     |     | 34.48 | 3    | 20,000 | 60,000           |
| Ringer's Lactate (1000ml) Infusion             | M/s Unisa | 60.49 |     |     | 57.49 | 3    | 31,000 | 93,000           |
| Ringer's Lactate (500ml)                       | M/s Unisa | 47.48 |     |     | 44.48 | 3    | 23,000 | 69,000           |
| Metronidazole 500mg/100ml infusion             | M/s Unisa | 33.98 |     |     | 30.98 | 3    | 17,000 | 51,000           |
| <b>Total</b>                                   |           |       |     |     |       |      |        | <b>2,241,282</b> |

**Annexure-AH**

**16.4.3 Irregular procurement of various items - Rs 28.838 million  
Wah General Hospital**

Amount in Rs

| Sr. No       | Firm Name          | Bill No      | Bill Date | Supply Order Date | Name Of Item/Work         | Amount           |
|--------------|--------------------|--------------|-----------|-------------------|---------------------------|------------------|
| 1            | M/S Office Max     | 201222/A-5-e | 28/12/22  | 23/12/22          | Lab Rack Marble Top       | 176,670          |
| 2            |                    | 201222/A-5-b | 26/12/22  | 22/12/22          | Lab Rack Lamination       | 198,900          |
| 3            |                    | 201222/A-5-c | 31/12/22  | 27/12/22          | Aluminum Work             | 198,959          |
| 4            |                    | 201222/A-5-e | 03/01/23  | 30/12/22          | Emergency Ward Work       | 199,005          |
| 5            |                    | 201222/A-5-b | 30/12/22  | 26/12/22          | Reception Glass Work      | 163,800          |
| 6            |                    | 201222/A-5-d | 02/01/23  | 28/12/22          | Emergency Ward Glass Work | 198,994          |
| 7            | M/S SM Enterprises | 182          | 23/12/22  | 22/12/22          | Medicine Rack             | 184,275          |
| 8            |                    | 194          | 13/01/23  | 11/01/23          | Medicine Rack             | 184,275          |
| 9            |                    | 187          | 10/02/23  | 10/02/23          | Medicine Rack             | 184,275          |
| 10           |                    | 201          | 13/01/23  | 10/01/23          | Almirah                   | 182,520          |
| 11           |                    | 208          | 10/02/23  | 08/02/23          | Almirah                   | 121,680          |
| <b>Total</b> |                    |              |           |                   |                           | <b>1,993,353</b> |

**DHO (PS) Rawalpindi**

| Vendor Name             | Head of Account | Work Description                      | Amount         | Supply Order Date | Bill Date |
|-------------------------|-----------------|---------------------------------------|----------------|-------------------|-----------|
| Asim Brothers           | A03901          | Purchase of stationery items          | 198,900        | 16.09.22          | 22.09.22  |
| Asim Brothers           | A03901          | Purchase of stationery items          | 198,900        | 01.10.22          | 02.10.22  |
| Ali Brother             | A03901          | Purchase of stationery items          | 199,953        | 10.10.22          | 12.10.22  |
| <b>Total Stationary</b> |                 |                                       | <b>597,753</b> |                   |           |
| SM Enterprises          | A03902          | Printing of Indoor form               | 199,368        | 26.09.22          | 27.09.22  |
| Hickers Islamabad       | A03902          | Printing of Stickers multicolor       | 198,198        | 27.09.22          | 28.09.22  |
| Ali Brother             | A03902          | Printing of Outdoor surveillance form | 199,368        | 01.10.22          | 03.10.22  |
| SM Enterprises          | A03902          | Printing of Dengue Stock register etc | 198,900        | 08.10.22          | 12.10.22  |
| JM Traders              | A03902          | Printing of Stickers multicolor       | 198,198        | 11.10.22          | 11.10.22  |
| <b>Total Printing</b>   |                 |                                       | <b>994,032</b> |                   |           |
| Asim Brothers           | A03907          | Panaflex banners                      | 198,432        | 14.09.22          | 15.09.22  |
| Asim Brothers           | A03907          | Panaflex banners                      | 198,432        | 17.09.22          | 19.09.22  |
| Asim Brothers           | A03907          | Panaflex banners                      | 186,030        | 29.09.22          | 30.09.22  |
| Comfy Traders           | A03907          | Panaflex banners                      | 198,240        | 10.05.23          | 11.05.23  |
| SM Enterprises          | A03907          | Panaflex banners                      | 194,700        | 28.05.23          | 28.05.23  |

| Vendor Name                      | Head of Account | Work Description                       | Amount           | Supply Order Date | Bill Date |
|----------------------------------|-----------------|--|------------------|-------------------|-----------|
| Horizon Supplies                 | A03907          | Panaflex banners                       | 198,594          | 30.05.23          | 02.06.23  |
|                                  | A03907          | Panaflex banners                       | 198,594          | 13.06.23          | 14.06.23  |
|                                  | A03907          | Panaflex banners                       | 198,594          | 13.06.23          | 13.06.23  |
|                                  | A03907          | Panaflex banners                       | 198,594          | 16.06.23          | 17.06.23  |
|                                  | A03907          | Panaflex banners                       | 155,760          | 16.06.23          | 19.06.23  |
|                                  | A03907          | Panaflex banners                       | 198,594          | 16.06.23          | 19.06.23  |
|                                  | A03907          | Panaflex banners                       | 155,760          | 16.06.23          | 17.06.23  |
|                                  | A03907          | Panaflex banners                       | 194,700          | 16.06.23          | 19.06.23  |
|                                  |                 | <b>Total Panaflex</b>                  | <b>2,630,784</b> |                   |           |
| Asim Brothers                    | A03970          | Purchase of LED Torch (Others)         | 196,765          | 16.06.23          | 16.06.23  |
| Asim Brothers                    | A03970          | Purchase of LED Torch (Others)         | 196,765          | 21.05.23          | 23.06.23  |
| Asim Brothers                    | A03970          | Purchase of LED Torch (Others)         | 196,765          | 28.05.23          | 28.05.23  |
| Comfy Traders                    | A03970          | Purchase of Dori Bag (others)          | 196,352          | 21.05.23          | 23.06.23  |
| JM Traders                       | A03970          | Purchase of Dori Bag (others)          | 196,352          | 11.06.23          | 12.06.23  |
| JM Traders                       | A03970          | Purchase of Umbrella                   | 188,800          | 16.06.23          | 19.06.23  |
| JM Traders                       | A03970          | Purchase of Umbrella                   | 188,800          | 16.06.23          | 19.06.23  |
| SM Enterprises                   | A03970          | Purchase of Caps                       | 194,700          | 20.05.23          | 22.05.23  |
| SM Enterprises                   | A03970          | Purchase of Caps                       | 198,093          | 29.05.23          | 29.05.23  |
| SM Enterprises                   | A03970          | Purchase of Caps                       | 198,093          | 21.06.23          | 23.06.23  |
| SM Enterprises                   | A03970          | Purchase of Jackets for dengue workers | 193,284          | 28.05.23          | 28.05.23  |
| SM Enterprises                   | A03970          | Purchase of Jackets for dengue workers | 193,284          | 30.05.23          | 01.06.23  |
| SM Enterprises                   | A03970          | Purchase of Jackets for dengue workers | 193,284          | 30.05.23          | 01.06.23  |
| AL Mustafa Traders               | A03970          | Purchase of Jackets for dengue workers | 111,510          | 06.06.23          | 07.06.23  |
| Asim Brothers                    | A03970          | Purchase of Pawa with Iron handle      | 188,800          | 16.06.23          | 17.07.23  |
| Asim Brothers                    | A03970          | Purchase of Pawa with Iron handle      | 188,800          | 16.06.23          | 17.06.23  |
| JM Traders                       | A03970          | Purchase of Pawa with Iron handle      | 188,800          | 16.06.23          | 17.06.23  |
| SM Enterprises                   | A03970          | Purchase of Face Mask                  | 194,700          | 28.05.23          | 28.05.23  |
| J.Sons Trading (Private) Limited | A03970          | Purchase of Face Mask                  | 74,635           | 15.06.23          | 17.06.23  |
| SM Enterprises                   | A03970          | Purchase of Face Mask                  | 194,700          | 21.06.23          | 23.06.23  |
|                                  |                 | <b>Purchase of Other</b>               | <b>3,673,282</b> |                   |           |
| Horizon Supplies                 | A03942          | Purchase of LED Torch (Others)         | 111,215          | 13.06.23          | 15.06.23  |
| Horizon Supplies                 | A03942          | Purchase of LED Torch (Others)         | 196,765          | 21.06.23          | 23.06.23  |
| JM Traders                       | A03942          | Purchase of Dori Bag (others)          | 196,352          | 28.05.23          | 31.05.23  |
| JM Traders                       | A03942          | Purchase of Dori Bag (others)          | 188,800          | 16.06.23          | 17.06.23  |
| JM Traders                       | A03942          | Purchase of Umbrella                   | 188,800          | 21.06.23          | 23.06.23  |
|                                  |                 | <b>Purchase of Cost of Others</b>      | <b>881,932</b>   |                   |           |
|                                  |                 | <b>Grand total</b>                     | <b>7,883,153</b> |                   |           |

| Company/Firm Name                  | Object Code | Description                      | Bill Amount      | Supply Order | Bill Date  |
|------------------------------------|-------------|----------------------------------|------------------|--------------|------------|
| JM Traders                         | A03907      | Panaflex Banner For dengue 5/3   | 27,081           | 16.06.23     | 15.06.23   |
| JM Traders                         | A03907      | Panaflex Banner For dengue 5/3   | 198,594          | 13.06.23     | 15.06.23   |
| <b>Total Panaflex</b>              |             |                                  | <b>225,675</b>   |              |            |
| Hickers                            | A09601      | Nebulizer Machine                | 194,700          | 31.05.23     | 02.06.23   |
| Hickers                            | A09601      | Purchase of Delivery lights      | 194,936          | 31.05.23     | 06.06.23   |
| Asim Brothers                      | A09601      | Purchase of Steel Cupboard       | 177,000          | 08.06.23     | 12.06.23   |
| JM Traders                         | A09601      | Purchase of Auto Clave           | 74,340           | 15.06.23     | 16.06.23   |
| N,K,B TRADERS                      | A09601      | Purchase of Auto Clave           | 198,240          | 23.06.23     | 15.06.23   |
| <b>Total Purchase of Machinery</b> |             |                                  | <b>839,216</b>   |              |            |
| Horizon Supplies                   | A03970      | Purchase of Pillow Cover         | 199,538          | 31.05.23     | 01.06.23   |
| Al Mustufa Traders                 | A03970      | Purchase of Bed sheet            | 199,361          | 31.05.23     | 03.06.23   |
| Al Mustufa Traders                 | A03970      | Purchase of Blanket Double ply   | 198,240          | 01.06.23     | 03.06.23   |
| Hickers                            | A03970      | Purchase of Bed Mattress         | 199,420          | 10.06.23     | 14.06.23   |
| N,K,B TRADERS                      | A03970      | Purchase of Pillow Woven         | 199,420          | 12.06.23     | 16.06.23   |
| FnF Enterprises                    | A03970      | Purchase of Dettol Floor Cleaner | 199,485          | 15.07.22     | 22-07-2022 |
| BBQ Traders                        | A03970      | Purchase of Harpic               | 199,485          | 01.08.22     | 08/08/22   |
| BBQ Traders                        | A03970      | Purchase of Soap                 | 199,368          | 01.08.22     | 08/08/22   |
| FnF Enterprises                    | A03970      | Purchase of Toilet Cleaner       | 90,090           | 02.08.22     | 08/08/22   |
| FnF Enterprises                    | A03970      | Purchase of Robin Bleach         | 199,193          | 08.08.22     | 15-08-2022 |
| BBQ Traders                        | A03970      | Purchase of Soap                 | 199,368          | 17.08.22     | 23-08-2022 |
| BBQ Traders                        | A03970      | Purchase of Broom Stick          | 195,975          | 23.08.22     | 09/01/22   |
| BBQ Traders                        | A03970      | Purchase of hArpic               | 199,485          | 23.08.22     | 09/01/22   |
| FnF Enterprises                    | A03970      | Purchase of Surf Ariel           | 198,900          | 23.08.22     | 31-08-2022 |
| FnF Enterprises                    | A03970      | Purchase of Dettol Floor Cleaner | 199,485          | 23.08.22     | 09/02/22   |
| Aun Distributor                    | A03970      | Purchase of Easy Gluco Strips    | 199,692          | 01.08.22     | 08/06/22   |
| Aun Distributor                    | A03970      | Purchase of Hb Meter Strips      | 194,400          | 01.08.22     | 08/06/22   |
| Aun Distributor                    | A03970      | Purchase of Accu Check Strips    | 199,500          | 01.08.22     | 08/06/22   |
| Aun Distributor                    | A03970      | Purchase of Accu Check Strips    | 199,500          | 15.08.22     | 22-08-2022 |
| Aun Distributor                    | A03970      | Purchase of Accu Check Strips    | 192,375          | 17.08.22     | 22-08-2022 |
| Aun Distributor                    | A03970      | Purchase of Hb Meter Strips      | 162,000          | 23.08.22     | 31-08-2022 |
| Aun Distributor                    | A03970      | Purchase of Easy Gluco Strips    | 199,692          | 25.08.22     | 31-08-2022 |
| Aun Distributor                    | A03970      | Purchase of Methylated Spirit    | 171,000          | 25.08.22     | 31-08-2022 |
| Aun Distributor                    | A03970      | Purchase of Accu Check Strips    | 192,375          | 31.08.22     | 31-08-2022 |
| J Sons Trading                     | A03970      | Purchase of Paper Rim Legal Size | 150,450          | 28.04.23     | 28.04.23   |
| J Sons Trading                     | A03970      | Purchase of Paper Rim A4l Size   | 144,550          | 26.04.23     | 25.04.23   |
| <b>Total Others</b>                |             |                                  | <b>4,882,347</b> |              |            |
| BBQ Traders                        | A03955      | Purchase of Computer Paper A4    | 196,560          | 25.08.22     | 09/03/22   |
| BBQ Traders                        | A03955      | Purchase of Computer Paper legal | 199,017          | 25.08.22     | 09/03/22   |
| BBQ Traders                        | A03955      | Purchase of Computer Paper A4    | 196,560          | 15.08.22     | 23-08-2022 |
| BBQ Traders                        | A03955      | Purchase of Computer Paper legal | 199,017          | 15.08.22     | 23-08-2022 |
| BBQ Traders                        | A03955      | Purchase of Computer Paper legal | 199,017          | 23.08.22     | 29-08-2022 |
| BBQ Traders                        | A03955      | Purchase of Computer Paper A4    | 196,560          | 17.08.22     | 25-08-2022 |

| Company/Firm Name                | Object Code | Description                                     | Bill Amount      | Supply Order | Bill Date  |
|----------------------------------|-------------|---|------------------|--------------|------------|
| <b>Total Computer Stationary</b> |             |   | <b>1,186,731</b> |              |            |
| BBQ Traders                      | A03902      | Printing of OPD Ticket Pad                      | 199,555          | 25.07.22     | 08.08.22   |
| BBQ Traders                      | A03902      | Printing of OPD Register                        | 199,134          | 02.08.22     | 02.08.22   |
| BBQ Traders                      | A03902      | Printing of OPD Ticket Pad                      | 199,555          | 17.08.22     | 23.08.22   |
| BBQ Traders                      | A03902      | Printing of OPD Ticket Pad                      | 199,555          | 23.08.22     | 28.08.22   |
| BBQ Traders                      | A03902      | Printing of OPD Ticket Pad                      | 199,555          | 25.08.22     | 01.09.22   |
| BBQ Traders                      | A03902      | Printing of Daily Expense register Medicine     | 198,403          | 27.07.22     | 08/02/22   |
| BBQ Traders                      | A03902      | Printing of OPD register                        | 199,134          | 05.08.22     | 23-08-2022 |
| FnF Enterprises                  | A03902      | Printing of Daily Expense register              | 198,403          | 15.08.22     | 22-08-2022 |
| BBQ Traders                      | A03902      | Printing of Stock register                      | 198,403          | 15.08.22     | 23-08-2022 |
| BBQ Traders                      | A03902      | Printing of Stock register                      | 198,403          | 15.08.22     | 23-08-2022 |
| FnF Enterprises                  | A03902      | Printing of family Planning register            | 198,403          | 24.08.22     | 31-08-2022 |
| FnF Enterprises                  | A03902      | Printing of Obstretic Register                  | 198,403          | 24.08.22     | 31-08-2022 |
| FnF Enterprises                  | A03902      | Printing of Central Registration Point Register | 198,403          | 25.08.22     | 09/02/22   |
| FnF Enterprises                  | A03902      | Printing of Maternal health register            | 198,403          | 24.08.22     | 31-08-2022 |
| BBQ Traders                      | A03902      | Printing of Bin Card                            | 198,900          | 24.08.22     | 09/01/22   |
| FnF Enterprises                  | A03902      | Printing of Contingent Form                     | 197,438          | 24.08.22     | 31-08-2022 |
| BBQ Traders                      | A03902      | Printing of Stock register Equipment            | 198,403          | 25.08.22     | 09/03/22   |
| BBQ Traders                      | A03902      | Printing of OPD register                        | 199,134          | 25.08.22     | 09/03/22   |
| BBQ Traders                      | A03902      | Printing of Blank Register                      | 110,565          | 25.08.22     | 09/01/22   |
| BBQ Traders                      | A03902      | Printing of stock register medicine             | 198,403          | 25.08.22     | 09/03/22   |
| FnF Enterprises                  | A03902      | Printing of Central Registration Point Register | 198,403          | 02.09.22     | 09/08/22   |
| FnF Enterprises                  | A03902      | Printing of Daily Expense register              | 198,403          | 02.09.22     | 09/02/22   |
| FnF Enterprises                  | A03902      | Printing of Obstretic Register                  | 198,403          | 12.09.22     | 19-09-2022 |
| FnF Enterprises                  | A03902      | Printing of Contingent Form                     | 199,017          | 14.09.22     | 14-09-2022 |
| <b>Total Printing</b>            |             |   | <b>4,680,781</b> |              |            |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 198,900          | 25.08.22     | 01.09.22   |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 198,900          | 15.08.22     | 23.08.22   |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 199,631          | 15.08.22     | 23.08.22   |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 199,631          | 25.07.22     | 02.08.22   |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 105,300          | 15.08.22     | 23.08.22   |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 105,300          | 25.08.22     | 01.09.22   |
| FnF Enterprises                  | A03901      | Purchase of stationery items                    | 199,017          | 21.07.22     | 27-07-2022 |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 70,200           | 23.07.22     | 23-07-2022 |
| FnF Enterprises                  | A03901      | Purchase of stationery items                    | 73,359           | 01.08.22     | 08/01/22   |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 55,575           | 02.08.22     | 08/02/22   |
| FnF Enterprises                  | A03901      | Purchase of stationery items                    | 198,403          | 15.08.22     | 22-08-2022 |
| FnF Enterprises                  | A03901      | Purchase of stationery items                    | 199,017          | 15.08.22     | 22-08-2022 |
| Seal Enterprises                 | A03901      | Purchase of stationery items                    | 198,959          | 15.08.22     | 22-08-2022 |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 197,730          | 24.08.22     | 09/01/22   |
| Seal Enterprises                 | A03901      | Purchase of stationery items                    | 198,958          | 25.08.22     | 31-08-2022 |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 199,368          | 25.08.22     | 09/03/22   |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 187,200          | 25.08.22     | 09/03/22   |
| FnF Enterprises                  | A03901      | Purchase of stationery items                    | 198,403          | 25.08.22     | 09/02/22   |
| Seal Enterprises                 | A03901      | Purchase of stationery items                    | 50,708           | 29.08.22     | 29-08-2022 |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 14,040           | 01.09.22     | 09/01/22   |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 10,530           | 03.09.22     | 09/03/22   |
| BBQ Traders                      | A03901      | Purchase of stationery items                    | 22,932           | 03.09.22     | 09/03/22   |

| Company/Firm Name                | Object Code | Description                     | Bill Amount       | Supply Order | Bill Date   |
|----------------------------------|-------------|---------------------------------|-------------------|--------------|-------------|
| BBQ Traders                      | A03901      | Purchase of stationery items    | 43,875            | 05.09.22     | 05-09-20222 |
| BBQ Traders                      | A03901      | Purchase of stationery items    | 26,325            | 05.09.22     | 09/05/22    |
| BBQ Traders                      | A03901      | Purchase of stationery items    | 21,060            | 05.09.22     | 09/01/22    |
| BBQ Traders                      | A03901      | Purchase of stationery items    | 40,950            | 05.09.22     | 09/05/22    |
| <b>Total Stationary</b>          |             |                                 | <b>3,214,271</b>  |              |             |
| BBQ Traders                      | A03942      | Purchase of duplicate paper rim | 199,361           | 09.09.22     | 16-09-2022  |
| FnF Enterprises                  | A03942      | Purchase of Attendance Register | 73,008            | 19.09.22     | 19-09-2022  |
| Seal Enterprises                 | A03942      | Purchase of Nebulizer Machine   | 195,624           | 19.07.22     | 25-07-2022  |
| Seal Enterprises                 | A03942      | Purchase of Nebulizer Machine   | 195,624           | 01.08.22     | 08/08/22    |
| N.K.B Traders                    | A03942      | Purchase of Nebulizer Machine   | 195,858           | 15.08.22     | 23-07-2022  |
| N.K.B Traders                    | A03942      | Purchase of Nebulizer Machine   | 195,858           | 01.08.22     | 08/08/22    |
| N.K.B Traders                    | A03942      | Purchase of Nebulizer Machine   | 195,858           | 17.08.22     | 26-08-2022  |
| FnF Enterprises                  | A03942      | Purchase of Suction machine     | 199,485           | 17.08.22     | 24-08-2022  |
| FnF Enterprises                  | A03942      | Purchase of Suction machine     | 199,485           | 23.08.22     | 31-08-2022  |
| FnF Enterprises                  | A03942      | Purchase of Suction machine     | 199,485           | 25.08.22     | 09/02/22    |
| FnF Enterprises                  | A03942      | Purchase of BP Apparatus        | 198,900           | 15.07.22     | 22-07-2022  |
| FnF Enterprises                  | A03942      | Purchase of BP Apparatus        | 198,900           | 17.08.22     | 24-08-2022  |
| FnF Enterprises                  | A03942      | Purchase of BP Apparatus        | 198,900           | 23.08.22     | 31-08-2022  |
| FnF Enterprises                  | A03942      | Purchase of BP Apparatus s      | 198,900           | 25.08.22     | 02.09.22    |
| N.K.B Traders                    | A03942      | Oxygen Cylinder                 | 194,805           | 15.07.22     | 23-07-2022  |
| N.K.B Traders                    | A03942      | oxygen Regulator                | 198,318           | 25.07.22     | 27-07-2022  |
| <b>Total Cost of other store</b> |             |                                 | <b>3,038,369</b>  |              |             |
| <b>Grand Total</b>               |             |                                 | <b>18,067,390</b> |              |             |

## Medical gases

| Month        | DHQ   | THQ PDK | RHC Dina | THQ Sohawa | Total | Rate-Jlm | Rate-Atk | Diff | Amount           |
|--------------|-------|---------|----------|------------|-------|----------|----------|------|------------------|
| 22-Sep       | 168   |         |          | 0          | 168   | 945      | 790      | 155  | 26,082           |
| 22-Oct       | 1,195 | 15      |          | 9          | 1,219 | 945      | 790      | 155  | 189,250          |
| 22-Oct       |       |         |          | 8          | 8     | 444      | 257      | 187  | 1,493            |
| 22-Nov       | 1,109 | 6       |          | 8          | 1,123 | 945      | 790      | 155  | 174,346          |
| 22-Nov       |       |         |          | 15         | 15    | 444      | 257      | 187  | 2,799            |
| 22-Dec       | 1,133 | 17      |          |            | 1,150 | 945      | 790      | 155  | 178,538          |
| 23-Jan       | 1,264 | 15      |          | 2          | 1,281 | 945      | 790      | 155  | 198,875          |
| 23-Jan       |       |         | 10       | 9          | 19    | 444      | 257      | 187  | 3,545            |
| 23-Feb       | 1,115 | 15      |          |            | 1,130 | 945      | 790      | 155  | 175,433          |
| 23-Mar       | 1,089 | 31      |          | 6          | 1,126 | 945      | 790      | 155  | 174,812          |
| 23-Mar       |       |         |          | 11         | 11    | 444      | 257      | 187  | 2,053            |
| 23-Apr       | 1,142 | 15      | 4        | 13         | 1,174 | 945      | 790      | 155  | 182,264          |
| 23-Apr       |       |         | 10       | 9          | 19    | 444      | 257      | 187  | 3,545            |
| 23-May       | 1,337 | 15      | 0        | 5          | 1,357 | 945      | 790      | 155  | 210,674          |
| 23-May       |       |         |          | 8          | 8     | 444      | 257      | 187  | 1,493            |
| 23-Jun       | 1,220 |         | 4        |            | 1,224 | 945      | 790      | 155  | 190,026          |
| Jun-23       |       |         | 12       |            | 12    | 444      | 257      | 187  | 2,239            |
| <b>Total</b> |       |         |          |            |       |          |          |      | <b>1,717,465</b> |

## Annexure-AI

### 16.4.5 Procurement of medicines at higher rates – Rs 3.737 million

| Amount in Rs                     |                                     |  |           |           |          |             |                  |                    |
|----------------------------------|-------------------------------------|--|-----------|-----------|----------|-------------|------------------|--------------------|
| Sr. No                           | Name Of Firm                        | Name of Item   | Qty       | Rate Paid | Rate due | Excess Rate | Excess Amount    | 2% Perf. Guarantee |
| <b>Compared with Jhelum</b>      |                                     |  |           |           |          |             |                  |                    |
| 1                                | Citi Pharma                         | Paracetamol Tablet 500 mg  | 5,530,000 | 1.95      | 1.77     | 0.18        | 995,400          | 215,670            |
| 2                                | ICI Pakistan Limited                | Hydrocortisone (Sodium succinate) Injection 250mg                              | 12,600    | 112.9     | 89       | 23.9        | 301,140          | 28,451             |
| 3                                | Mega Pharma Ltd                     | Amlodipine Tablets 5 mg  | 1,018,500 | 1.11      | 0.96     | 0.15        | 152,775          | 22,611             |
| 4                                | Kohinoor Industries                 | Gauze Roll BPC Surgical 1x30 m   | 4,035     | 1150      | 1,059.00 | 91          | 367,185          | 92,805             |
| 5                                | Unisa Pharmaceutical Industries LTD | Metronidazole 500mg/100ml infusion   | 51,900    | 35.9      | 33.98    | 1.92        | 99,648           | 37,264             |
| 6                                |                                     | Dextrose infusion 5% - 1000ml  | 10,320    | 71.49     | 67.97    | 3.52        | 36,326           | 726                |
| 7                                | Abbott Laboratories (Pakistan) Ltd  | Lactulose Syrup 3.335gm/5ml to 3.35gm/5ml                                      | 8,200     | 175.5     | 168      | 7.5         | 61,500           | 28,782             |
| 8                                | Stanley Pharmaceuticals (Pvt) Ltd   | Mefenamic acid Tablet 500 mg   | 215,000   | 2.6       | 2.29     | 0.31        | 66,650           | 11,180             |
| 9                                |                                     | Albendazole Susp. 200mg / 5ml  | 29,900    | 29.5      | 28.3     | 1.2         | 35,880           | 17,641             |
| 10                               | Sante Private Limited               | Tobramycin + Dexamethasone Eye Drops   | 9,400     | 40        | 35       | 5           | 47,000           | 7,520              |
| 11                               | Stanley Pharma (Pvt)                | Dimenhydrinate 50mg tab  | 76,300    | 1.198     | 1.09     | 0.108       | 8,240            | 1,828              |
| 12                               | Citi Pharma                         | Levofloxacin Tablet 250mg  | 248,000   | 6.55      | 6.19     | 0.36        | 89,280           | 32,488             |
| 13                               | Stanley Pharma (Pvt) Ltd            | Albendazole Tablets 200mg  | 71,600    | 11.5      | 10.9     | 0.6         | 42,960           | 16,468             |
| 14                               | Axis Pharmaceuticals                | Ammonium Chloride+ Aminophylline+ other ingredients as expectorant Syrup/Susp. | 104,500   | 35.53     | 35.51    | 0.02        | 2,090            | 74,258             |
| <b>Compared with DHA Attock</b>  |                                     |  |           |           |          |             |                  |                    |
| 15                               | Fdl                                 | Cipro Inj.200ml  | 10,600    | 44.7      | 44.18    | 0.52        | 5,512            | 9,476              |
| 16                               | Fdl                                 | Dextrose saline 5%+9%  | 1,900     | 72.94     | 72.09    | 0.85        | 1,615            | 2,772              |
| 17                               | Cotton Craft                        | Cotton Crepe 10cm x 4.5  | 2,800     | 115       | 112      | 3           | 8,400            | 6,440              |
| 18                               | Mega Pharmaceuticals Ltd            | Montelukast 10mg   | 124,800   | 3.31      | 3.13     | 0.18        | 22,464           | 8,262              |
| <b>Compared with DHA Chakwal</b> |                                     |  |           |           |          |             |                  |                    |
| 19                               | Kohinoor Industries                 | Absorbent cotton wool 500gm  | 12,601    | 437       | 384      | 53          | 667,853          | 110,133            |
|                                  |                                     |  |           |           |          |             | <b>3,011,918</b> | <b>724,775</b>     |

## 16.4.7 Non supply of medicines - Rs 66.006 million

| Amount in Rs |  |              |                                   |              |                   |                             |             |                     |
|--------------|--|--------------|-----------------------------------|--------------|-------------------|-----------------------------|-------------|---------------------|
| Sr. No       | Generic Name                                     | quoted price | Grand Total Qty THQ+R HC demanded | QTY Received | Less / Non supply | Amount of Less / Non Supply | 2% Security | Concerned Firm Name |
| 1            | Amoxicillin (trihydrate) Capsules/tablets 500 mg | 8.25         | 1200000                           | 0            | 1,200,000         | 9,900,000                   | 198,000     | M/s Macter Intl.    |
| 2            | Azithromycin Susp 200mg/5ml                      | 72.15        | 7800                              | 0            | 7,800             | 562,770                     | 11,255      | M/s MTI Pharma      |
| 3            | Ceftriaxone (Sodium) Injection 500 mg (I.V)      | 64.3         | 16500                             | 0            | 16,500            | 1,060,950                   | 21,219      | M/s MTI Pharma      |
| 4            | Cetirizine Tablets 10mg                          | 1.08         | 1188000                           | 0            | 1,188,000         | 1,283,040                   | 25,661      | M/s Mega            |
| 5            | Diclofenac (Sodium) Capsule/Tablets 50 mg        | 0.91         | 2302000                           | 0            | 2,302,000         | 2,094,820                   | 41,896      | M/s Amson           |
| 6            | Fluconazole Capsules 150mg                       | 21.76        | 6000                              | 0            | 6,000             | 130,560                     | 2,611       | M/s MTI Pharma      |
| 7            | Iron iii Hydroxide Polymaltose Syrup             | 46.68        | 10200                             | 0            | 10,200            | 476,136                     | 9,523       | M/s MTI Pharma      |
| 8            | Iron Sucrose Injection 100mg/5ml                 | 43.94        | 8700                              | 0            | 8,700             | 382,278                     | 7,646       | M/s ShaiganPharma   |
| 9            | Lactulose Syrup 3.35gm/5ml                       | 175.5        | 8200                              | 0            | 8,200             | 1,439,100                   | 28,782      | M/s Abbot Lab       |
| 10           | Levofloxacin Tablet 250mg                        | 6.55         | 248000                            | 0            | 248,000           | 1,624,400                   | 32,488      | M/s CITI Pharma     |
| 11           | Metoclopramide (hydrochloride) Syrup 5mg/5ml     | 44.9         | 7200                              | 0            | 7,200             | 323,280                     | 6,466       | M/s Lisko Pak       |
| 12           | Omeprazole Injection 40mg                        | 39.47        | 78300                             | 0            | 78,300            | 3,090,501                   | 61,810      | M/s MTI Pharma      |
| 13           | Paracetamol Tablet 500 mg                        | 1.95         | 5530000                           | 0            | 5,530,000         | 10,783,500                  | 215,670     | M/s CITI Pharma     |
| 14           | Permethrin Lotion 5%                             | 62.9         | 21950                             | 0            | 21,950            | 1,380,655                   | 27,613      | M/s ShaiganPharma   |
| 15           | Vitamin B Complex Tablets                        | 6.54         | 110000                            | 0            | 110,000           | 719,400                     | 14,388      | M/s English Pharma  |
| 16           | Vitamin D3 Injection 5mg                         | 22.87        | 12851                             | 0            | 12,851            | 293,902                     | 5,878       | M/s Hashir          |
| 17           | Azithromycin Capsules/Tab 250mg                  | 9.98         | 43000                             | 0            | 43,000            | 429,140                     | 8,583       | M/s Hiranis         |
| 18           | Azithromycin Capsules/Tab 500mg                  | 19.64        | 99500                             | 0            | 99,500            | 1,954,180                   | 39,084      | M/s Hiranis         |
| 19           | Ciprofloxacin (Hydrochloride) Tablets 500 mg     | 6.95         | 945500                            | 0            | 945,500           | 6,571,225                   | 131,425     | M/s Hiranis         |



**Amount in Rs**

| Sr. No  | Generic Name  | quoted price | Grand Total Qty THQ+R HC demanded | QTY Received | Less / Non supply | Amount of Less / Non Supply | 2% Security    | Concerned Firm Name |
|---|---|--------------|-----------------------------------|--------------|-------------------|-----------------------------|----------------|---------------------|
| 20  | Dextromethorphan + Diphenhydramine/CPM/Pseudoephedrine+ others ingredients as antitussive/dry cough Syrup/Susp. | 67           | 9000                              | 0            | 9,000             | 603,000                     | 12,060         | M/s Hiranis         |
| 21  | Disposable syringe 10ml with needle.  | 16.92        | 96100                             | 30000        | 66,100            | 1,118,412                   | 22,368         | M/s Amoson          |
| 22  | Volumetric Chamber (I.V Burette) 100ml  | 212          | 500                               | 0            | 500               | 106,000                     | 2,120          | M/s Hashir          |
| <b>Total (A) Not supply of medicine during FY 2022-23</b> |   |              |                                   |              |                   | <b>46,327,249</b>           | <b>926,545</b> |                     |

| Sr. No   | Medicine   | Supply order No. & date | Medicine demanded for District(Qty) | Amount of medicine (Rs) | 2% Security Amount | Firm Name                |
|--|--|-------------------------|-------------------------------------|-------------------------|--------------------|--------------------------|
| 1  | Ammonium Chloride+ Aminophylline+ other ingredients as expectorant Syrup/Susp. | 4577/10.05.22           | 127400                              | 3,793,972               | 75,879.44          | M/s MunawarPharma        |
| 2  | Metoclopramide (hydrochloride) Syrup 5mg/5ml                                   | 4577/10.05.22           | 24630                               | 637,671                 | 12,753             |                          |
| 3  | Zinc Sulphate Syrup 20mg/5ml.  | 4577/10.05.22           | 53200                               | 1,318,296               | 26,366             |                          |
| 4  | Amoxicillin (trihydrate) Capsules/tablets 250mg                                | 4399/25.04.22           | 438000                              | 1,436,640               | 28,733             | M/s ICI Pharmaceutical   |
| 5  | Amoxicillin Suspension 125mg/5ml   | 4399/25.04.22           | 77770                               | 4,743,970               | 94,879             |                          |
| 6  | Amoxicillin + Clavulanic Acid Injection 1.2gm                                  | 4266/21.04.22           | 7000                                | 938,000                 | 18,760             | M/s Macter International |
| 7  | Captopril Tablet 25mg  | 4846/13.06.22           | 66950                               | 267,800                 | 5,356              | M/s Zafa Pharmaceutical  |
| 8  | Chloramphenicol Eye Drops 0.5% w/v   | 4242/21.04.22           | 5950                                | 221,638                 | 4,433              | M/s Sante Pharmaceutical |
| 9  | Nystatin Drops 100,000IU/ml  | 4416/26.04.22           | 9145                                | 465,481                 | 9,310              | M/s Lisko Pakistan       |
| 10   | Blood Bags Sterile Packs 500ml single  | 4408/26.04.22           | 2000                                | 514,000                 | 10,280             | M/s IBL Health Care      |
| 11   | I.V. Sets Sterile blister Pack   | 4408/26.04.22           | 184550                              | 5,340,877               | 106,818            |                          |
| <b>Total(B) Not supply of medicine during FY 2021-22</b> |  |                         |                                     | <b>19,678,344</b>       | <b>393,567</b>     |                          |
| <b>Grand Total of Non supply FY 2021-23</b>              |  |                         |                                     | <b>66,005,593</b>       | <b>1,320,112</b>   |                          |

**Annexure-AK**

**16.4.15 Overpayment to firms due to non-deduction of income tax -  
Rs 2.428 million**

| <b>Amount in Rs</b> |                               |                   |                   |
|---------------------|-------------------------------|-------------------|-------------------|
| <b>Sr. No</b>       | <b>Firm Name</b>              | <b>Amount</b>     | <b>Income Tax</b> |
| 1                   | M/s Novo Nordisk Pharma       | 7,247,973         | 326,159           |
| 2                   | M/s Al HamdEnterprizes        | 1,574,919         | 70,871            |
| 3                   | M/s Bio Labs                  | 633,615           | 28,513            |
| 4                   | M/s Chiest Pharma             | 149,380           | 6,722             |
| 5                   | M/s Martin Dow                | 4,826,467         | 217,191           |
| 6                   | M/s Martin Dow                | 349,838           | 15,743            |
| 7                   | M/s Macter Pharma             | 641,963           | 28,888            |
| 8                   | M/s Lab Link Enterprizes      | 4,341,710         | 195,377           |
| 9                   | M/s Lab Link Enterprizes      | 5,262,102         | 236,795           |
| 10                  | M/s Lab Link Enterprizes      | 1,638,570         | 73,736            |
| 11                  | M/s Hospital Services & Sales | 2,545,200         | 114,534           |
| 12                  | M/s Amson Pharma              | 12,576,080        | 565,924           |
| 13                  | M/s Herbion Pakistan Pvt Ltd  | 931,713           | 37,269            |
| 14                  | M/s Martin Dow                | 785,400           | 35,343            |
| 15                  | M/s Martin Dow                | 963,178           | 43,343            |
| 16                  | M/s Stanley Pharmaceuticals   | 436,388           | 19,637            |
| 17                  | M/s Stanley Pharmaceuticals   | 661,343           | 29,760            |
| 18                  | M/s Stanley Pharmaceuticals   | 154,484           | 6,952             |
| 19                  | M/s Stanley Pharmaceuticals   | 2,551,709         | 114,827           |
| 20                  | M/s Stanley Pharmaceuticals   | 3,573,217         | 160,795           |
| 21                  | M/s Stanley Pharmaceuticals   | 277,056           | 12,468            |
| 22                  | M/s Sante Pharma              | 291,688           | 13,126            |
| 23                  | M/s Amson Pharma              | 1,654,196         | 74,439            |
| <b>Total</b>        |                               | <b>54,068,189</b> | <b>2,428,410</b>  |

**Annexure-AL**

**17.4.1 Misappropriation of medicines - Rs 90.612 million  
CEO DHA, Bhakkar**

Rs in million

| Sr. No. | Medicine Name   | MIMS Quantity on 31.05.2023 | Physical Quantity on- 31/5/2023 | Difference | Estimated Per Unit Cost | Estimated Cost |
|---------|---|-----------------------------|---------------------------------|------------|-------------------------|----------------|
| 1       | Acyciovr 500mg Infusion                                 | 450                         | 390                             | 60         | 690                     | 0.041          |
| 2       | Albendazole 200mg Tablet                                | 19,410                      | 17,396                          | 2,014      | 11.98                   | 0.024          |
| 3       | Aluminum hydroxide + Magensium Trisilicatehydroxide     | 56,620                      | 50,640                          | 5,980      | 44.2                    | 0.264          |
| 4       | Amikcin (Surfate) 250 mg Injection                      | 2,100                       | -                               | 2,100      | 31.71                   | 0.067          |
| 5       | Amlodipine 5 mg Tablet                                  | 35,290                      | 13,640                          | 21,650     | 1.22                    | 0.026          |
| 6       | Ammonium Chloride + Diphenhydramine – others Suspension | 109,400                     | 108,000                         | 1,400      | 35.53                   | 0.050          |
| 7       | Amoxicillin (Trihydrate) 125mg/5ml Suspension           | 2,300                       | -                               | 2,300      | 80                      | 0.184          |
| 8       | Amoxicillin (Trihydrate) 250mg Capsule                  | 98,000                      | -                               | 98,000     | 3.33                    | 0.326          |
| 9       | Amoxicillin (Trihydrate) 250mg/5ml Suspension           | 7,290                       | 3,902                           | 3,388      | 90                      | 0.305          |
| 10      | Amoxicillin (Trihydrate) 500mg Capsule                  | 2,000                       | -                               | 2,000      | 4.84                    | 0.010          |
| 11      | Amoxicilline (Trihydrate) 500mg injection               | 5,150                       | -                               | 5,150      | 40                      | 0.206          |
| 12      | Amoxicillin + Clavulanic Acid 156mg/5ml Suspension      | 28,000                      | 25,760                          | 2,240      | 100                     | 0.224          |
| 13      | Amoxicillin + Clavulanic Acid 1g Tablet                 | 6,000                       | 4,200                           | 1,800      | 18                      | 0.032          |
| 14      | Amoxicilline + Clavulnic Acid 312mg/5ml Suspension      | 270                         | -                               | 270        | 144.93                  | 0.039          |
| 15      | Amoxicillin + Clavulanic Acid 625 mg Tablet             | 31,260                      | 27,060                          | 4,200      | 15                      | 0.063          |
| 16      | Anti-Rabies Vaccine (PVRV) Injection                    | 800                         | -                               | 800        | 1447                    | 1.158          |
| 17      | Anti-Snake Vanom Serum Injection                        | 45                          | -                               | 45         | 1480                    | 0.067          |
| 18      | Artemether + Lumefantrine 15+90 Suspension              | 162                         | 100                             | 62         | 79.35                   | 0.005          |
| 19      | Auto Disable Syringe                                    | 12,450                      | -                               | 12,450     | 16.92                   | 0.211          |
| 20      | Auto Disposable Syringe 10cc Pack                       | 8,800                       | -                               | 8,800      | 16.92                   | 0.149          |
| 21      | Auto Disposable Syringe 2ccpack                         | 46,500                      | -                               | 46,500     | 19.83                   | 0.922          |
| 22      |   |                             |                                 | -          |                         | 3.191          |
| 23      |   | 16,430                      | 5,358                           | 11,072     | 1037                    | 0.115          |
| 24      |   | 1,100                       | -                               | 1,100      | 156                     | 0.172          |
| 25      |   | 1,000                       | -                               | 1,000      | 71.58                   | 0.072          |
| 26      | Black Silk Size 1 40mm, CC needle Pake                  | 1,200                       | -                               | 1,200      | 195                     | 0.234          |
| 27      | Black Silk Size 2/0 30mm, 1/2needle pack                | 285                         | -                               | 285        | 120                     | 0.034          |
| 28      | Black silk size 2/0 60mm needle pack                    | 338                         |                                 | 338        | 120                     | 0.041          |
| 29      | Black silk Size 2/0, 60 mm Straight needlepack          | 1,656                       |                                 | 1,656      | 120                     | 0.199          |
| 30      | Blood Transfusion Set pack                              | 280                         |                                 | 280        | 15                      | 0.004          |
| 31      | Captopril 25mg Tablet                                   | 115,200                     | 3,380                           | 111,820    | 8                       | 0.895          |
| 32      | Ceftrixone 500mg Capsule                                | 450                         | -                               | 450        | 27.48                   | 0.012          |
| 33      | Cephadrine 500mg Capsule                                | 3,200                       | 1,764                           | 1,436      | 63                      | 0.090          |
| 34      | Cetrazine 10mg Tablet                                   | 3,800                       |                                 | 3,800      | 40                      | 0.152          |
| 35      | Chlorpheniramine 0.5% E/Drop                            | 2,670                       | 408                             | 2,262      | 13.252                  | 0.030          |
| 36      | Chlorpheniramine maleate 2mg Tab                        | 20                          | -                               | 20         | 1.08                    | 0.000          |
| 37      | Chlorpheniramine maleate 4mg Tab                        | 191,680                     | 15,114                          | 176,56     | 30.48                   | 5.382          |

|    |  |         |         |         |       |        |
|----|--|---------|---------|---------|-------|--------|
|    |  |         |         | 6       |       |        |
| 38 | Ciprofloxacin HCL 0.3% E/Drop  | 140     | -       | 140     | 44.17 | 0.006  |
| 39 | Ciprofloxacin HCL 500 mg Tab`  | 645,680 | 610,560 | 35,120  | 51.89 | 1.822  |
| 40 | Clarithromycin 125mg/5ml Syp   | 300     | 130     | 170     | 44.18 | 0.008  |
| 41 | Clarithromycin 500mg Tablet  | 2,000   |         | 2,000   | 7.85  | 0.016  |
| 42 | Clobetasol 0.05% w/w Cream   | 50      |         | 50      | 172   | 0.009  |
| 43 | Clopidogrel 75mg Tablet  | 2,600   | 2,296   | 304     | 26.5  | 0.008  |
| 44 | Clotrimazole 1% w/vCream   | 30      | -       | 30      | 70    | 0.002  |
| 45 | Condom Pack  | 2,000   | -       | 2,000   | 33.35 | 0.067  |
| 46 | Co-Trimoxazole (160/800mg)Tablet                                     | 268,300 | -       | 268,300 | 69    | 18.513 |
| 47 | Co-Trimoxazole (80/400mg)Tablet                                      | 60,500  | -       | 60,500  | 5.47  | 0.331  |
| 48 | Cotton Bandage BPC 10cmx6m Roll                                      | 6,797   | 4,524   | 2,273   | 52.59 | 0.120  |
| 49 | Cotton Bandage BPC 15cmx6m Roll                                      | 40      | -       | 40      | 2     | 0.000  |
| 50 | Cotton Bandage BPC 6.5cmx6m Roll                                     | 33,420  | 20,004  | 13,416  | 64    | 0.859  |
| 51 | Cotton Bandage BPC 10cmx4.5m Roll                                    | 10,542  | 10,158  | 384     | 40.9  | 0.016  |
| 52 |  | 300     | -       | 300     | 165   | 0.050  |
| 53 |  | 15      | 15      | -       | 3740  | 0      |
| 54 |  | 360     | -       | 360     | 71.99 | 0.026  |
| 55 | Diclofenac (Sodium) 50mg Tablet                                      | 51,800  | 51,300  | 500     | 0.91  | 0.000  |
| 56 | Dimenaynate 12.5mg/4ml Syrup   | 1,160   | -       | 1,160   | 48.89 | 0.057  |
| 57 | Disposable Syring 1cc  | 5,000   | -       | 5,000   | 5     | 0.025  |
| 58 | Disposable Syring 20cc pack  | 1,950   | 110     | 1,840   | 44.6  | 0.082  |
| 59 | Disposable Syring 60cc pack  | 4,115   | -       | 4,115   | 50    | 0.206  |
| 60 | Divalproex sodium 500mg Tablet                                       | 51,000  | -       | 51,000  | 9.65  | 0.492  |
| 61 | Dompericone meleate 10mg Tablet                                      | 3,850   | -       | 3,850   | 1.1   | 0.004  |
| 62 | Doxycyline (hyclate) 100mg Tablet                                    | 36,700  | -       | 36,700  | 2     | 0.073  |
| 63 | Drotaverine 40mg Tablet  | 206,254 | 66,000  | 140,254 | 1.85  | 0.259  |
| 64 | Erythropoietin 5000 Injection  | 4,027   | -       | 4,027   | 1365  | 5.497  |
| 65 | Escitalporam 10mg Table  | 51,000  | 49,000  | 2,000   | 0.98  | 0.002  |
| 66 | Fluconazole 150mg Capsule  | 3,430   | 3,355   | 75      | 1.24  | 0.000  |
| 67 | Glimepiride 2mg Tablet   | 525,500 | 365,300 | 160,200 | 49.89 | 7.992  |
| 68 | Hydrocortisone (sodium Succinate) 100 mg inj                         | 100     | -       | 100     | 90.65 | 0.009  |
| 69 | Ibuprofen 100 mg /5ml Suspension                                     | 41,214  | 2,473   | 38,741  | 470   | 18.208 |
| 70 | Insuline comp 70/30 Injection  | 100     | -       | 100     | 470   | 0.047  |
| 71 | Insuline NPH Injection   | 100     | -       | 100     | 69.85 | 0.007  |
| 72 | Ipratopium Bromide 0.025% Solution                                   | 1,000   | 960     | 40      | 41.9  | 0.002  |
| 73 | Iron iii Hydroxide Polymaltose Syrup                                 | 1,120   | -       | 1,120   | 43    | 0.048  |
| 74 | IV Canula (DRAP approved 18G Pack                                    | 10,855  | -       | 10,855  | 79.7  | 0.865  |
| 75 | IV Canula (DRAP approved 20G Pack                                    | 7,335   | -       | 7,335   | 79.7  | 0.585  |
| 76 | IV Canula (DRAP approved 22G pack                                    | 101,540 | 16,000  | 85,540  | 79.7  | 6.818  |
| 77 | IV Canula (DRAP approved) 24G pack                                   | 37,200  | -       | 37,200  | 87    | 3.236  |
| 78 | IV Sets (Sterile) pack   | 6,060   | -       | 6,060   | 45.74 | 0.277  |
| 79 | Latex ambidextrous Lightly powdered Examination Gloves All Siae pack | 4,150   | -       | 4,150   | 9.2   | 0.038  |
| 80 | Levofloxacin 250 mg Tablet   | 16,300  | -       | 16,300  | 4.19  | 0.068  |
| 81 | Mefenamic acid 500mg tablet  | 46,400  | 200     | 46,200  | 2.02  | 0.093  |
| 82 |  | 1,350   | -       | 1,350   | 19.83 | 0.027  |
| 83 |  | 8,150   | 7,310   | 840     | 7.82  | 0.007  |
| 84 | Metocloprame (hydrochloride) 10mg Tablet                             | 139,400 | -       | 139,400 | 1.05  | 0.146  |
| 85 | Metronidazole 400mg Tablet   | 220,830 | -       | 220,830 | 1.94  | 0.428  |
| 86 | Metronidazole 500 mg/100ml infusion                                  | 365     | -       | 365     | 35.99 | 0.013  |
| 87 |  | 100     | 100     | -       | 6.42  | 0      |
| 88 | Montelukast 4 mg Sacle   | 3,000   | -       | 3,000   | 9     | 0.027  |

|              |  |         |         |         |        |               |
|--------------|--|---------|---------|---------|--------|---------------|
| 89           | Moxifloxacin 0.5% E/Drop                             | 6,900   | 3,873   | 3,027   | 42     | 0.127         |
| 90           | Multifitamin Tablets                                 | 15,000  | -       | 15,000  | 2.38   | 0.036         |
| 91           | Malbuphine HCL 10mg / ml injection                   | 3,280   | -       | 3,280   | 22.94  | 0.075         |
| 92           | Normal Saline 100 ml Infusion                        | 11,950  | 700     | 11,250  | 22.97  | 0.258         |
| 93           | Nystatin 100,000IU/ml Solution                       | 2,650   | -       | 2,650   | 50.9   | 0.135         |
| 94           | Ofloxacin 200mg Tab                                  | 21,100  | -       | 21,100  | 4.79   | 0.101         |
| 95           | Omeperazole 20 mg Capsule                            | 184,400 | 182,658 | 1,742   | 2.23   | 0.004         |
| 96           | Oxytocin 5/ml Injection                              | 16,830  | 10,950  | 5,880   | 10     | 0.059         |
| 97           | Paracetamol 12mg/ml drops                            | 620     | -       | 620     | 76.4   | 0.047         |
| 98           | Paracetamol 1 g/100ml                                | 40      | -       | 40      | 71.72  | 0.003         |
| 99           | Paracetamol 500mg tablet                             | 375,800 | 12,600  | 363,200 | 1.89   | 0.686         |
| 100          | Premethrin 5% lotion                                 | 210     | -       | 210     | 77.19  | 0.016         |
| 101          | Poly propylen 2/0, 30 mm, 1/2 circle RB pack         | 400     | -       | 400     | 120    | 0.048         |
| 102          | Ploygeline 3.5% infusion                             | 830     | -       | 830     | 421.53 | 0.350         |
| 103          | Polyglactin size 1, 1/2 circle RB pack               | 180     | -       | 180     | 245    | 0.044         |
| 104          | Polymyxin B Sulphate + Bacitratin Nine Eye ointment  | 8,390   | 712     | 7,678   | 73     | 0.560         |
| 105          | Polymyxin B Sulphate + Bacitratin zink skin ointment | 610     | 289     | 321     | 30     | 0.010         |
| 106          | Potassium Chloride 7.46% injection                   | 1,627   | 1,620   | 7       | 12.8   | 0.000         |
| 107          | Providone - iodine 10% w/v Solution                  | 1,903   | 409     | 1,494   | 460    | 0.687         |
| 108          | prednisoione 5mg Tablet                              | 124,500 | -       | 124,500 | 2.5    | 0.311         |
| 109          | propofal 200 mg 200mg / 20 ml injection              | 50      | -       | 50      | 389    | 0.019         |
| 110          | Ringer's Lactate (500ml) infusion                    | 36,380  | 8,000   | 28,380  | 47.67  | 1.353         |
| 111          | Salbutamol (Sulfate) 2mg Syrup                       | 26,730  | 160     | 26,570  | 50.49  | 1.342         |
| 112          |  | 50      | -       | 50      | 50.49  | 0.003         |
| 113          |  | 180     | -       | 180     | 124.5  | 0.022         |
| 114          |  | 80      | -       | 80      | 154    | 0.012         |
| 115          |  | 160     | -       | 160     | 55     | 0.009         |
| 116          | Sterilize Gauze Rajj 1x30m                           | 100     | 14      | 86      | 862    | 0.074         |
| 117          | Sterilized Surgical Blades all sizes pack            | 5,150   | -       | 5,150   | 10     | 0.052         |
| 118          | Surgical   | 948     | -       | 948     | 47     | 0.045         |
| 119          | Tetnus Toxoid Injection                              | 900     | -       | 900     | 599.6  | 0.540         |
| 120          | Tramado HCL 100mg /ml injection                      | 2,700   | 1,180   | 1,520   | 11.48  | 0.017         |
| 121          | Tramadol HCL 50mg Tablet                             | 300     | -       | 300     | 5.99   | 0.002         |
| 122          | Treanexamic Acid 500mg/5ml injection                 | 19,260  | 19,120  | 140     | 28.15  | 0.004         |
| 123          | urine Bags adult/pads, pack                          | 5,300   | -       | 5,300   | 73     | 0.387         |
| 124          | Vitamin D3 5 mg injection                            | 520     | -       | 520     | 23.16  | 0.012         |
| 125          | Water for injection 5ml                              | 500     | -       | 500     | 6.4    | 0.003         |
| 126          | Zinc Oxide Adhesive plaster                          | 14,046  | 13,965  | 81      | 75     | 0.006         |
| 127          | Zinc Sulphate 20 mg Tablet                           | 19,980  | -       | 19,980  | 2.5    | 0.050         |
| 128          | Zink Sulphate 20 mg /5ml Syrup                       | 35,130  | 35,100  | 30      | 66.5   | 0.002         |
| <b>Total</b> |  |         |         |         |        | <b>89,998</b> |

### CEO DHA, Bhakkar

| Date       | Description                              | Qty         | Amount of short medicine |
|------------|--|-------------|--------------------------|
| 08.04.2023 | Medicine received on loan basis          | 500,000     | <b>0.618</b>             |
|            | Issuance during 08.04.2023 to 30.05.2023 | 85,200      |                          |
| 30.05.2023 | Physical verification                    | 221,800     |                          |
|            | Short medicine Panadol 50 MG             | 193,000     |                          |
|            | Market rate                              | Rs 3.20/Tab |                          |

## CEO DHA Bhakkar

Rs in million

| Sr. No             | Name of Medicines                  | Qty. received by Ex Store keeper | Balance as per physical verification report | Less Qty | Rate     | Amount        |
|--------------------|------------------------------------|----------------------------------|---|----------|----------|---------------|
| 1                  | Glimpride 2mg Tab                  | 366,600                          | 365,300                                     | 1300     | 1.13     | 1,469         |
| 2                  | Montelukast 10mg Tab               | 339,000                          | 338,000                                     | ,000     | 3.13     | 3,130         |
| 3                  | Dexamethasone Tab                  | 37,800                           | 33,000                                      | 4800     | 0.39     | 1,848         |
| 4                  | Moxifloxacin E/Drop                | 3,900                            | 3,873                                       | 27       | 41.00    | 1,107         |
| 5                  | Dexamethasone 4 mg/ml Injection    | 93,600                           | 93,425                                      | 175      | 7.18     | 1,257         |
| 6                  | Diclofenac 75mg/3ml Injection      | 283,000                          | 282,750                                     | 250      | 8.99     | 2,248         |
| 7                  | Dextrose 10% 1000 ml Infusion      | 9,473                            | 9,460                                       | 13       | 82.55    | 1,073         |
| 8                  | Dextrose 5% 1000 ml Infusion       | 3,460                            | 3,260                                       | 200      | 70.93    | 14,186        |
| 9                  | Paeds Solution 500ml Infusion      | 15,550                           | 13,450                                      | 210      | 36.65    | 7,697         |
| 10                 | R.Lactate 1000                     | 63,000                           | 62,980                                      | 20       | 66.28    | 1,326         |
| 11                 | Cotton bandages 6.5 cm x 6 meter   | 20,390                           | 20,004                                      | 386      | 40.90    | 15,787        |
| 12                 | Cotton crepe bandage 7.5cm x 4.5 m | 4,068                            | 3,901                                       | 78       | 165.00   | 12,870        |
| 13                 | Disposable Syringe 10 CC           | 67,640                           | 67,539                                      | 101      | 16.92    | 1,709         |
| 14                 | Cetrisen Syp                       | 37,900                           | 37,760                                      | 140      | 83.20    | 11,648        |
| 15                 | Recormin 4000                      | 4,027                            | 3,827                                       | 200      | 1,350.00 | 270,000       |
| 16                 | Zinc Adhesive Plaster              | 14,046                           | 13,965                                      | 16       | 75.00    | 1,200         |
| <b>Sub-total</b>   |                                    |                                  |   |          |          | <b>0.349</b>  |
| <b>Grand-total</b> |                                    |                                  |   |          |          | <b>90.612</b> |

**Annexure-AM****17.4.8 Misprocurement due to splitting - Rs 5.982 million****DHQ Hospital Bhakkar****Rs in million**

| <b>Sr. No.</b> | <b>Invoice No</b> | <b>Date</b> | <b>Items</b>                      | <b>Qty.</b> | <b>Amount</b> |
|----------------|-------------------|-------------|-----------------------------------|-------------|---------------|
| 1              | 274               | 12.06.2023  | Glass 12 MM Complete installation | 100         | 0.199         |
| 2              | 287               | 14.06.2023  |                                   | 100         | 0.199         |
| 3              | 197               | 0           | Almirah Wooden                    | 360         | 0.200         |
| 4              | 180               | 13.06.2023  | Almirah Wooden                    | 360         | 0.200         |
| 5              | 180               | 04.05.2023  | Almirah Wooden                    | 360         | 0.200         |
| 6              | 292               | 16.06.2023  | Bed Sheets                        | 100         | 0.189         |
| 7              | 293               | 18.06.2023  | Bed Sheets                        | 100         | 0.189         |
| 8              | 294               | 18.06.2023  | Bed Sheets                        | 100         | 0.189         |
| 9              | 299               | 18.06.2023  | Bed Sheets                        | 100         | 0.189         |
| 10             | 291               | 18.06.2023  | Bed Sheets                        | 100         | 0.189         |
| 11             | 249               | 16.06.2023  | Bush copeer etc                   |             | 0.199         |
| <b>Total</b>   |                   |             |                                   |             | <b>2.142</b>  |

**DHQ Hospital Bhakkar****Rs in million**

| <b>Sr. No</b> | <b>Account head/ Item</b>                          | <b>Sanction/ supply</b> | <b>Invoice No. and date</b> | <b>Amount</b> |
|---------------|--|-------------------------|-----------------------------|---------------|
| 3             | COS (Oxygen Flow Gauge Wall Mounted)               | 44/30.07.2022           | 1316, 21.07.2022            | 0.196         |
| 4             | Other (Syphilis Devices Biochek)                   | 28/30.07.2022           | 2828, 04.07.2022            | 0.199         |
|               | Others (MO Test Device Healgen)                    | 154/05.07.2022          | 2833, 04.07.2022            | 0.193         |
|               | Others (Hyphidot Test Device)                      |                         | 2832, 04.07.2022            | 0.192         |
| 5             | Other (Pharmacy Medicine Shoper Bags)              | 43/30.07.2022           | 897, 13.07.2022             | 0.075         |
| 6             | Other (Plastic Bags)                               | 289/28.10.2022          | 1341, 11.08.2022            | 0.117         |
| 7             | Other (Plastic Bags)                               | 287/28.10.2022          | 1347, 15.08.2022            | 0.107         |
| 8             | Printing & Publication (Emergency Bed Head Ticket) | 148/01.09.2022          | 1346, 15.05.2022            | 0.183         |
| 9             | Printing & Publication (OPD Pad)                   | 147/01.09.2022          | 1349, 16.08.2022            | 0.177         |
| 10            | Printing & Publication (OPD Pad)                   | 242/29.09.2022          | 1382, 20.09.2022            | 0.160         |
| 11            | Printing & Publication (Filix)                     | 687/21.03.2023          | 9127, 18.03.2023            | 0.134         |
| 12            | Printing & Publication (Filix)                     | 689/21.03.2023          | 9131, 20.03.2023            | 0.185         |
| <b>Total</b>  |  |                         |                             | <b>1.918</b>  |

## THQ Hospital Darya Khan

Rs in million

| Sr. No | Invoice No. | Invoice Date | Vendor Name             | Item Description   | Qty.                         | Gross Amount |
|--------|-------------|--------------|-------------------------|--|------------------------------|--------------|
| 1      | 57          | 10.09.2022   | Malik Traders Bhakkar   | Receipt Book   | 250                          | 0.054        |
| 2      | 93          | 02.09.2022   | Tanveer Traders Bhakkar | Lab Register, Register, Indent Book, Discharge, Consent Form | 10, 10, 5000, 4000, 10       | 0.071        |
| 3      | 23          | 10.09.2022   |                         | MLC Register, Post Mortum, Surgical Files                    | 11, 20, 500                  | 0.108        |
| 4      | 21          | 10.09.2022   |                         | OOPD Pads  | 500                          | 0.160        |
| 5      | 378         | 27.10.2022   | Hamza Traders Bhakkar   | Blood Sugar Strip, CBC Rejent                                | 2000, 2                      | 0.176        |
| 6      | 374         | 27.10.2022   |                         | CBC Tube, HIV Device, VDRL, Urine                            | 2,000, 100,010,001,000       | 0.146        |
| 7      | 393         | 09.12.2022   |                         | CBC Rejent   | 2                            | 0.098        |
| 8      | 398         | 09.12.2023   |                         | ASO, RF Factor, MP device, Alchol Swab, Yellow tiop          | 100, 300, 1000, 3000, 20     | 0.195        |
| 9      | 429         | 18.02.2023   |                         | Bed Sheet White, Blue, Yellow                                | 100, 50, 20                  | 0.191        |
| 10     | 2           | 15.04.2022   | Rizwan Traders Bhakkar  | CBC Regent   | 2                            | 0.104        |
| 11     | 55          | 10.05.2023   | Malik Traders Bhakkar   | ALT, AST, ALP, Distal water                                  | 02, 02, 02, 02, 4            | 0.087        |
| 12     | 145         | 13.05.2023   | Asif Traders Bhakkar    | Lab Kits   | 500,500,500,500, 500,000,000 | 0.196        |
|        |             |              |                         |  |                              | 1.586        |

## THQ Hospital Kallur Kot

Rs in million

| Invoice Date | Description    | Items      | Supplier       | Amount       |
|--------------|----------------|------------|----------------|--------------|
| .04.2023     | Cost of Others | Bed Sheets | Tanvir Traders | 0.168        |
| 20.02.2023   | Cost of Others | Bed Sheets | Tanvir Traders | 0.168        |
| <b>Total</b> |                |            |                | <b>0.336</b> |



**Annexure-AN**

**17.4.9 Overpayment due to purchase at exorbitant rates - Rs 2.833 million**

**CEO DHA, Bhakkar**

Amount in Rs

| Name of Firm             | Name of Item  | Rate  | Qty.      | Approved Rate | Difference | Total            |
|--------------------------|---|-------|-----------|---------------|------------|------------------|
| <b>DHA Mianwali</b>      |   |       |           |               |            |                  |
| M/s Cotton Craft Pvt Ltd | Bandage Plaster of Paris BPC. 15cmx2.7Metre   | 318   | 10,294    | 220           | 98         | 1,008,812        |
| <b>DHA Layyah</b>        |   |       |           |               |            |                  |
| Mega Pharma Ltd          | Amlodipine Tablets 5 mg   | 1.22  | 895,000   | 1.11          | 0.11       | 98,450           |
| M/s Arsons Pharma        | Surgical Hypoallergenic Latex Free Breathable Paper Tape 2.5 cm X 4.5m/5 yards or above | 47    | 23,250    | 43.3          | 3.7        | 86,025           |
| <b>Total</b>             |   |       |           |               |            | <b>184,475</b>   |
| <b>DHA Sargodha</b>      |   |       |           |               |            |                  |
| Mega Pharma Ltd          | Atenolol Tablet 50mg  | 1.4   | 384,000   | 1.33          | 0.07       | 26,880           |
| M/s MTI Medical Pvt Ltd  | Azithromycin Susp 200mg/5ml   | 75    | 11,680    | 66.49         | 8.51       | 99,396           |
| M/s Citi Pharm Ltd       | Paracetamol Tablet 500 mg   | 1.89  | 2,055,000 | 1.59          | 0.3        | 616,500          |
| M/s Hiranis Pharma       | Valproic acid (as sodium) Tablets 500mg   | 6.49  | 51,000    | 6.13          | 0.36       | 18,360           |
| M/s Sante Pvt Ltd        | Tobramycin + Dexamethasone Eye Drops  | 40    | 21,540    | 35            | 5          | 107,700          |
| M/s Unisa Pharma         | Metronidazole 500mg/100ml infusion  | 35.99 | 95,800    | 30.98         | 5.01       | 479,958          |
| M/s Unisa Pharma         | Normal Saline Infusion 0.9% 100ml   | 47.99 | 9,550     | 34.48         | 13.51      | 129,021          |
| M/s Getz Pharma          | Salbutamol (Sulfate) Inhaler 100 micrograms   | 240   | 3,600     | 195           | 45         | 162,000          |
| <b>Total</b>             |   |       |           |               |            | <b>1,639,815</b> |
| <b>Grand Total</b>       |   |       |           |               |            | <b>2,833,102</b> |

**Annexure-AO**

**17.4.13 Loss due to acceptance of below shelf life medicine -  
Rs 16.431 million**

Amount in Rs

| Sr. No | Name of Medicine                             | Qty Received | Date    | Shelf life | Amount |
|--------|--|--------------|---------|------------|--------|
| 1      | Gliben clamide Tablets 5mg                   | 126,000      | 19.7.23 | 75%        | 0.156  |
| 2      | Iron Sucrose Injection 100mg/5ml             | 8,190        | 19.7.23 | 75%        | 0.352  |
| 3      | Dimenhydrinate Suspension/Syrup 12.5mg/4ml   | 8,450        | 19.7.23 | 75%        | 0.413  |
| 4      | Drotaverine 40mg Tablet                      | 124,800      | 5.3.23  | 67%        | 0.231  |
| 5      | Salbutamol Syrup                             | 5,000        | 5.3.23  | 75%        | 0.252  |
| 6      | Ciprofloxacin (Hydrochloride) Tablets 500 mg | 230,000      | 7.5.23  | 75%        | 1.806  |
| 7      | Valproic acid (as sodium) Tablets 500mg      | 28,000       | 19.7.23 | 75%        | 0.182  |
| 8      | Cefixime Capsule/Tablets 400mg               | 120,000      | 19.7.23 | 75%        | 3.298  |

Amount in Rs

| Sr. No | Medicine              | Batch No | Mfg. Date | Exp. Date | Medicine Receipt Date | Shelf Life | Qty     | Amount  |
|--------|-----------------------|----------|-----------|-----------|-----------------------|------------|---------|---------|
| 1      | Tab calcium carbonate | 417L     | 22-May    | 24-May    | 31/12/22              | 66.60%     | 9,000   | 20,880  |
| 2      |                       | 4TZM     | 22-May    | 24-May    | 2/3/23                | 62.50%     | 22,500  | 52,200  |
| 3      | Tab clopidogral       | 038F48   | 22-Apr    | 24-Apr    | 31/12/22              | 62.50%     | 9,072   | 43,455  |
| 4      | Tab dicloran          | R0652    | 21-Jun    | 26-Jun    | 31/12/22              | 70%        | 100,000 | 123,000 |
| 5      | Tab drotaverine       | 436      | 22-Mar    | 24-Jun    | 31/12/22              | 64.50%     | 7,400   | 23,680  |
| 6      | Cap omeprazole        | 280      | 22-Mar    | 24-Feb    | 31/12/22              | 62.50%     | 32,200  | 62,790  |
| 7      | Cap cefixime          | 2C091    | 22-Mar    | 24-Feb    | 31/12/22              | 62.50%     | 20,000  | 557,000 |
| 8      | Sypcefixime           | V82M     | 22-Mar    | 24-Feb    | 31/12/22              | 62.50%     | 4,200   | 493,500 |
| 9      | Polyfax skin/Oin      | 839L     | 21-Jun    | 26-Jun    | 31/12/22              | 70%        | 2,000   | 139,980 |
| 10     | Tab clopidogral       | 038F48   | 22-Apr    | 24-Apr    | 2/3/23                | 58.50%     | 30,240  | 144,850 |
| 11     | Inj ceftriaxone 1gm   | 22026    | 22-May    | 24-Apr    | 2/3/23                | 66.60%     | 8,300   | 705,251 |
| 12     | Cap omeprazole        | 375      | 22-Jun    | 24-May    | 2/3/23                | 62.50%     | 12,880  | 25,116  |
| 13     | Cap cefixime          | 2D256    | 22-Apr    | 24-Mar    | 2/3/23                | 62.50%     | 10,000  | 278,500 |
| 14     | Cap tranesamic acid   | SO729    | 22-May    | 24-May    | 2/3/23                | 66.60%     | 6,720   | -       |
| 15     | Sypalbendazole        | P-016    | 22-Mar    | 24-Mar    | 2/3/23                | 58.30%     | 3,000   | 72,000  |
| 16     | SYP co-amoxiclav      | 964E     | 22-Jun    | 24-Jun    | 2/3/23                | 70%        | 3,000   | 675,000 |
| 17     | Syp dimenhydrinate    | 180-22   | 22-Mar    | 24-Mar    | 2/3/23                | 58%        | 4,000   | 191,200 |
| 18     | Syp ibuprofen         | P-036    | 22-Apr    | 24-Apr    | 2/3/23                | 62.50%     | 3,000   | 143,670 |
| 19     | Syp salbutamol        | 165-22   | 22-Mar    | 24-Mar    | 2/3/23                | 58%        | 6,000   | 233,340 |
| 20     | Syp zinc sulphate     | ZYE047   | 22-Jun    | 24-Jun    | 2/3/23                | 58%        | 6,000   | 280,200 |
| 21     | Polyfax skin/o        | 7V9M     | 22-Jun    | 27-Jun    | 2/3/23                | 70%        | 4,000   | 279,960 |
| 22     | Sypchlorpheniramine   | 166-22   | 22-Mar    | 24-Mar    | 2/3/23                | 54%        | 4,000   | 175,600 |

|    |                    |          |        |        |          |        |        |           |
|----|--------------------|----------|--------|--------|----------|--------|--------|-----------|
| 23 | Syp antacid        | 221-22   | 22-Jun | 24-Jun | 2/3/23   | 66.60% | 4,000  | 159,520   |
| 24 | Sypdimenhydrinate  | 209-22   | 22-May | 24-May | 31/03/23 | 58%    | 3,440  | 164,432   |
| 25 | Syp Augmentin      | 928N     | 22-Jun | 24-Jun | 11/5/23  | 54%    | 11,200 | 2,520,000 |
| 26 |                    | 9K8B     | 22-Jun | 24-Jun | 11/5/23  | 54%    | 2,800  | 630,000   |
| 27 |                    | 8U4Y     | 22-Jun | 24-Jun | 11/5/23  | 54%    | 980    | 220,500   |
| 28 | Inj Dexamethasone  | DX220016 | 22-Jun | 25-May | 16/06/23 | 66.60% | 9,600  | 71,520    |
| 29 |                    | DX220028 | 22-Jun | 25-May | 16/06/23 | 66.60% | 9,600  | 71,520    |
| 30 | Injtranesamic acid | KLO64    | 22-May | 24-Apr | 16/06/23 | 50%    | 6,240  | -         |
| 31 |                    | KLO57    | 22-May | 24-Apr | 16/06/23 | 50%    | 3,900  | -         |
| 32 | Syp paracetamol    | 8G2G     | 22-Jun | 24-Jun | 16/06/23 | 50%    | 18,000 | 1,182,600 |

**Annexure-AP**

**19.4.9 Irregular clearing of pending liability - Rs17.520 million**

**DHQ Hospital Mianwali**

| Sr. No.      | Head   | Vendor                             | Items   | Bill No. | Bill Date | Amount in Rs  |
|--------------|--------|------------------------------------|---|----------|-----------|---------------|
| 1            | A03942 | Omaid Traders                      | Lab Chemicals                                   | 173      | 03.01.22  | 0.670         |
| 2            | A05270 | 3N-Lifemed                         | Bicarbonate Solution for Dialysis Machines      | 1994     | 24.01.22  | 1.785         |
| 3            | A03942 | Leading Way Diagnostics            | Lab Chemicals                                   | 179      | 03.01.22  | 0.403         |
| 4            | A03902 | Hadi Interprises                   | OPD Pads  | 1988     | 24.01.22  | 2.092         |
| 5            | A03902 | Hadi Interprises                   | OPD Pads  | 18102    | 11.09.21  | 1.788         |
| 6            | A03942 | A.M Healthcare                     | Reagents for fully automated Chemistry Analyser | 9918     | 06.05.22  | 1.583         |
| 7            | A03942 | M/S Fuji Films Pakistan (Pvt.) Ltd | CR Dry Laser Film (8x10) (10x12)(10x14)         | 8712     | 14.04.22  | 3.819         |
| 8            | A03927 | Shaukat Pharmacy                   | L.P Medicine                                    |          | Jun-22    | 0.846         |
| 9            | A13101 | Javed Iqbal & Co.                  | Sumsang LED Repairing                           | 11205    | 24.05.22  | 0.131         |
| 10           | A03970 | Abu Bakkar Taaders                 | Cutter, Bar Cutter etc.                         | 23747    | 01.12.21  | 0.081         |
| <b>Total</b> |        |                                    |   |          |           | <b>13.198</b> |

**THQ Hospital Piplan**

| Payment Month | National medicines total bill | Multinational medicines total bill | Surgical items total bill | Total Amount of Bill |
|---------------|-------------------------------|------------------------------------|---------------------------|----------------------|
| June          | 13,340                        | 396,621                            | 218,038                   | 0.554                |
| July          | 60,750                        | 591,047                            | 740,160                   | 1.206                |
| August        | 41,360                        | 471,550                            | 620,660                   | 0981                 |
| September     | 23,040                        | 471,909                            | 531,698                   | 0.876                |
| October       | 14,300                        | 243,703                            | 212,509                   | 0.411                |
| November      | 18,120                        | 175,996                            | 141,485                   | 0.294                |
| <b>Total</b>  |                               |                                    |                           | <b>984.341</b>       |

**Annexure-AQ**

**20.4.3 Irregular expenditure in violation of PPR 2014 - Rs 7.548 million**

**Rs in million**

| Sr. No | Description   | Firm                  | Total Amount | Quotations submitted by   |
|--------|---|-----------------------|--------------|---|
| 1      | Paper, ball point, marker & other stationery items  | Eagle Traders         | 0.125        | Eagle Traders, H. A Bhatti, Chaudhary M. Iqbal & Co.            |
| 2      |   |                       | 0.154        |   |
| 3      |   | Synergy Enterprises   | 0.199        | Synergy enterprises, Pearl Enterprises, MB Traders              |
| 4      |   |                       | 0.193        |   |
| 5      |   | Eagle Traders         | 0.133        | Eagle Traders, H. A Bhatti, Chaudhary M. Iqbal & Co.            |
| 6      |   |                       | 0.159        |   |
| 7      |   |                       | 0.183        |   |
| 8      |   |                       | 0.200        |   |
| 9      |   |                       | 0.134        |   |
| 10     |   |                       | 0.141        |   |
| 11     |   |                       | 0.157        |   |
| 12     | paper rim aa legal 80 gm, falper board, envelop   | Diamond Trader        | 0.147        | Diamond Trader, Mughal Trader, Galaxy Trader                    |
| 13     | Paper rim, flapper, envelope  | Eagle Traders         | 0.132        | Eagle Traders, MB Traders, Synergy Enterprises                  |
| 14     | Paper, ball point, marker & other stationery items  |                       | 0.150        | Eagle Traders, M. Ashraf Ramkay & Co., Chaudhary M. Iqbal & Co. |
| 15     |   |                       | 0.127        | Eagle Traders, MB Traders, Synergy Enterprises                  |
| 16     | Scotch Tape, Sealing Wax, Candle Big size   |                       | 0.168        | Eagle Traders, H. A Bhatti, Chaudhary M. Iqbal & Co.            |
| 17     |   |                       | 0.110        |   |
| 18     | Broom stick, insect Killer, Phenyl  | Synergy Enterprises   | 0.131        | Synergy enterprises, Pearl Enterprises, MB Traders              |
| 19     | Lamination sheet, Wood Lar and Similar Items  | Eagle Traders         | 0.200        | no  |
| 20     |   | Pearl Enterprises     | 0.102        | no  |
| 21     | UPS battery   | Eagle Traders         | 0.192        | Synergy enterprises, Eagle traders, MB Traders                  |
| 22     | Plastic Pallet with Solid Fibre Based   | Pearl Enterprises     | 0.200        |   |
| 23     |   | Pearl Enterprises     | 0.176        | no  |
| 24     |   | Pearl Enterprises     | 0.200        | Synergy enterprises, Pearl Enterprises, MB Traders              |
| 25     |   | Pearl Enterprises     | 0.153        | no  |
| 26     |   | Pearl Enterprises     | 0.117        | no  |
| 27     |   | Pearl Enterprises     | 0.141        |   |
| 28     | Abbot HBs Ag 2 Kits   | Medicine Inn Pharmacy | 0.116        | Medicine Inn Pharmacy, Omer Pharmacy, Ashraf Pharmacy           |
| 29     | Abbot HBs Ag 2 Kits   | Medicine Inn Pharmacy | 0.104        |   |
| 30     | Abbot Bioline-HCV Kits  | Medicine Inn Pharmacy | 0.104        |   |
| 31     |   | Medicine Inn Pharmacy | 0.156        |   |
| 32     |   | Medicine Inn Pharmacy | 0.156        |   |
| 33     | Abbot Bioline-HCV Kits , Imumed blood lancet  | Medicine Inn Pharmacy | 0.113        |   |
| 34     | Abbot HBs Ag 2 Kits   | Medicine Inn Pharmacy | 0.127        |   |
| 35     | Abbot Bioline-HCV Kits  | Medicine Inn Pharmacy | 0.195        |   |
| 36     | Vviachek ino, vivachek ino x gluco meter, imumed blood lancet                                       | Medicine Inn Pharmacy | 0.122        |   |
| 37     | Abbot HBs Ag 2 Kits   | Medicine Inn Pharmacy | 0.197        |   |
| 38     | Office Rack (Size 8*2) Best Quality   | Synergy Enterprises   | 0.151        | Synergy enterprises, Pearl Enterprises, MB Traders              |
| 39     | Executive office Table ( imported Furniture )   | Synergy Enterprises   | 0.189        |   |
| 40     | Executive office Sofa ( imported Furniture ) 4 Seater set   | Synergy Enterprises   | 0.165        |   |
| 41     |   | Synergy Enterprises   | 0.199        |   |
| 42     | HP Pavilion 15 eh 1114AU Ryzen 7 (5700U) 12 GB RAM & 512GB SSD Hard Disk with 1 year local warranty | Eagle Traders         | 0.199        | Eagle Traders, MB Traders, Synergy Enterprises                  |
| 43     |   | Eagle Traders         | 0.199        | Eagle Traders, H. A Bhatti, Chaudhary M. Iqbal & Co.            |
| 44     | Air Conditioner Gree  | Pearl Enterprises     | 0.199        | Synergy enterprises, Pearl                                      |

|    |   |                     |       |                         |
|----|---|---------------------|-------|-------------------------|
|    | Invertor 1.5 Ton                                |                     |       | Enterprises, MB Traders |
| 45 | System core i-5 3rd<br>Generation+ accessories  | Pearl Enterprises   | 0.129 |                         |
| 46 | Automatic Stabilizer 12000                      | Synergy Enterprises | 0.136 |                         |
| 47 | Watts ( Input 80-260 V A),<br>output 220 v A.C) | Synergy Enterprises | 0.136 |                         |
| 48 | System core i-5 3rd<br>Generation+ accessories  | Pearl Enterprises   | 0.129 |                         |
| 49 | UPS Battery 23 Plates                           | Synergy Enterprises | 0.107 |                         |

### 20.4.4 Doubtful expenditure on account of stationery items - Rs 5.196 million

Rs in million

| Sr. No. | Items   | Firm                | Bill Date         | Total Amount |
|---------|---|---------------------|-------------------|--------------|
| 1       | Photostat Machine Toner ( Toshiba Studio 4508 A) 1            | Eagle Traders       | 09 January 2023   | 0.043        |
| 2       | Paper, ball point, marker & other stationery items            | Eagle Traders       | 05 December 2022  | 0.125        |
| 3       | Marker ,ball point & other stationery items                   | Eagle Traders       | 01 January 2022   | 0.039        |
| 4       | Photostat Machine Toner ( Toshiba Studio 4508 A) 1            | Eagle Traders       | 04 September 2022 | 0.042        |
| 5       | Paper, ball point, marker & other stationery items            | Eagle Traders       | 01 March 2023     | 0.154        |
| 6       | Paper, ball point, marker & other stationery items            | Synergy Enterprises | 04 May 2023       | 0.199        |
| 7       | Paper, ball point, marker & other stationery items            | Synergy Enterprises | 02 May 2023       | 0.193        |
| 8       | Marker ,ball point & other stationery items                   | Diamond Trader      | 01 August 2022    | 0.037        |
| 9       | cora latha per meter  | Diamond Trader      | 01 August 2022    | 0.049        |
| 10      | Paper Rim Legal Size  | Synergy Enterprises | 01 May 2023       | 0.093        |
| 11      | Photostat Machine Toner ( Toshiba Studio 4508 A) 1            | Eagle Traders       | 19 January 2022   | 0.030        |
| 12      | Photostat Machine Toner ( Toshiba Studio 4508 A) 1            | Eagle Traders       | 02 May 2022       | 0.030        |
| 13      | paper rim & stapler pin                                       | Eagle Traders       | 01 October 2022   | 0.074        |
| 14      | Flapper ,envelope   | Eagle Traders       | Nil               | 0.022        |
| 15      | paper rim legal size  | Eagle Traders       | 01 October 2022   | 0.075        |
| 16      | Marker ,ball point & other stationery items                   | Eagle Traders       | 03 October 2022   | 0.056        |
| 17      | paper rim legal size 80 gm best quality                       | Pearl Enterprises   | 17 December 2021  | 0.073        |
| 18      | Paper rim legal size, flapper, Envelope                       | Eagle Traders       | 10 December 2022  | 0.133        |
| 19      | Paper, ball point, marker & other stationery items            | Eagle Traders       | 02 February 2023  | 0.159        |
| 20      | Photostate Machine Toner Cartridge ( Toshiba Studio 4508 A) 1 | Eagle Traders       | 01 June 2023      | 0.044        |
| 21      | Paper, ball point, marker & other stationery items            | Eagle Traders       | 09 June 2023      | 0.183        |
| 22      | Photostate Machine Toner ( Toshiba Studio 4508 A) 1           | Pearl Enterprises   | 29 April 2023     | 0.050        |
| 23      | Paper, ball point, marker & other stationery items            | Eagle Traders       | 06 April 2023     | 0.200        |
| 24      | Photostat Machine Toner Cartridge ( Toshiba Studio 4508 A) 1  | Eagle Traders       | 04 April 2023     | 0.044        |
| 25      | paper rim , dak folder , gum stick                            | Eagle Traders       | 16 May 2022       | 0.075        |
| 26      | paper rim legal size  | Eagle Traders       | Nil               | 0.074        |
| 27      | marker , gum stick, ball point etc                            | Eagle Traders       | Nil               | 0.016        |
| 28      | Paper, ball point, marker & other stationery items            | Eagle Traders       | 07 January 2023   | 0.134        |
| 29      | Paper, flags, marker & other stationery items                 | Eagle Traders       | 24 January 2022   | 0.048        |
| 30      | Marker ,ball point & other stationery items                   | Eagle Traders       | 01 February 2022  | 0.032        |
| 31      | File board dual best quality                                  | Eagle Traders       | 20 January 2022   | 0.033        |
| 32      | paper rim & stapler pin                                       | Eagle Traders       | 15 December 2021  | 0.071        |

|              |   |                   |                   |              |
|--------------|---|-------------------|-------------------|--------------|
| 33           | Photostat Machine Toner ( Toshiba Studio 4508 A) 1  | Eagle Traders     | 01 October 2021   | 0.030        |
| 34           | Paper, ball point, marker & other stationery items  | Eagle Traders     | 09 February 2023  | 0.141        |
| 35           | Paper, ball point, marker & other stationery items  | Eagle Traders     | 02 January 2023   | 0.157        |
| 36           | paper rim A4 size 70 gm                             | Eagle Traders     | 01 January 2022   | 0.063        |
| 37           | file board  | Eagle Traders     | 12 December 2020  | 0.033        |
| 38           | paper rim aa legal 80 gm, falper board, envelop     | Diamond Trader    | 01 August 2022    | 0.147        |
| 39           | Flapper ,gum stick                                  | Eagle Traders     | 16 June 2022      | 0.018        |
| 40           | paper rim legal size 80 gm best quality             | Pearl Enterprises | Nil               | 0.075        |
| 41           | Pape rim legal size and stapler pin                 | Pearl Enterprises | 01 April 2022     | 0.066        |
| 42           | Marker ,ball point & other stationery items         | Pearl Enterprises | 16 April 2022     | 0.018        |
| 43           | Pape rim legal size and stapler pin                 | Diamond Trader    | 15 August 2022    | 0.070        |
| 44           | Paper rim legal size and stapler pin                | Pearl Enterprises | 01 April 2022     | 0.068        |
| 45           | paper rim legal size & stapler pin                  | Pearl Enterprises | 20 January 2022   | 0.072        |
| 46           | Photostate Machine Toner ( Toshiba Studio 4508 A) 1 | Pearl Enterprises | 21 November 2021  | 0.030        |
| 47           | Paper rim, flapper, envelope                        | Eagle Traders     | 01 November 2022  | 0.132        |
| 48           | Marker ,ball point & other stationery items         |                   | 01 December 2021  | 0.070        |
| 49           | Paper, ball point, marker & other stationery items  |                   | 01 April 2023     | 0.150        |
| 50           | paper rim , stapler pin, paper pin                  |                   | 01 July 2022      | 0.070        |
| 51           | Paper legal size                                    |                   | 16 July 2022      | 0.070        |
| 52           | paper rim , flapper, envelope                       |                   | Nil               | 0.075        |
| 53           | Photostate Machine Toner ( Toshiba Studio 4508 A) 1 |                   | 03 September 2022 | 0.039        |
| 54           | paper rim, stapler pin, paper pin, led pencil       |                   | 03 September 2022 | 0.067        |
| 55           | Marker ,ball point & other stationery items         |                   | 03 September 2022 | 0.065        |
| 56           | Paper rim , led pencil, sharpner                    |                   | 01 March 2022     | 0.064        |
| 57           | Marker ,ball point & other stationery items         |                   | 15 March 2022     | 0.025        |
| 58           | Paper legal size & stapler pin                      |                   | 01 February 2022  | 0.072        |
| 59           | Paper, ball point, marker & other stationery items  |                   | 05 November 2022  | 0.127        |
| 60           | paper rim legal size                                |                   | 24 September 2022 | 0.063        |
| 61           | Marker ,ball point & other stationery items         |                   | Nil               | 0.029        |
| 62           | Flapper, envelope , dak folder                      |                   | 15 July 2022      | 0.021        |
| 63           | Paper legal size & stapler pin                      |                   | 01 March 2022     | 0.066        |
| 64           | Marker ,ball point & other stationery items         |                   | 01 July 2022      | 0.060        |
| 65           | Paper Rim Legal Size                                |                   | 26 January 2023   | 0.064        |
| 66           | Photostate Machine Toner ( Toshiba Studio 4508 A) 1 |                   | 02 February 2023  | 0.043        |
| 67           | Photostate Machine Toner ( Toshiba Studio 4508 A) 1 | 13 January 2023   | 0.043             |              |
| 68           | Paper, ball point, marker & other stationery items  | 07 March 2023     | 0.168             |              |
| <b>Total</b> |   |                   |                   | <b>5.196</b> |



## Annexure-AS

### 21.10.3 Loss due to usage of large open vials of vaccines

Amount in Rs

| Name of Vaccine | Doses in Vial   | Multi Dose Vial Policy (MDVP)   | Allowed wastage (%) | If available in 5 doses vial then loss (%) | Saving in wastage of Vaccination (%) | Consumption in last three years | Allowed wastage as per actual doses | Wastage as per proposed doses |
|-----------------|-----------------|---|---------------------|--|--------------------------------------|---------------------------------|-------------------------------------|-------------------------------|
| 1 BCG           | (20 doses vial) | Must be discarded no later than six hours after opening or at the end of the session, whichever comes first | 50                  | 10   | 40                                   | 21,714                          | 10,857                              | 2,171                         |
| 2 OPV           | (20 doses vial) | Vaccine can be used in subsequent session or up to 28 days at fixed sites, campaigns, and outreach sessions | 20                  | 10   | 10                                   | 57,593                          | 11,519                              | 5,759                         |
| 3 Pentavalent   | Single Dose     | One time use  | 5                   | -  | -                                    | 712,744                         | 35,637                              | -                             |
| 4 PCV           | (4 doses vial)  | Vaccine can be used in subsequent session or up to 28 days at fixed sites, campaigns, and outreach sessions | 10                  | -  | -                                    | 174,827                         | 17,483                              | -                             |
| 5 Rotavirus     | Single Dose     | One time use  | 5                   | -  | -                                    | 437,998                         | 21,900                              | -                             |
| 6 IPV           | (10 doses vial) | Vaccine can be used in subsequent session or up to 28 days at fixed sites, campaigns, and outreach sessions | 20                  | 10   | 10                                   | 42,963                          | 8,593                               | 4,296                         |
| 7 MR            | (10)            | Must be   | 20                  | 10   | 10                                   | 53,891                          | 10,778                              | 5,389                         |

Amount in Rs

| Name of Vaccine | Doses in Vial   | Multi Dose Vial Policy (MDVP)   | Allowed wastage (%) | If available in 5 doses vial then loss (%) | Saving in wastage of Vaccination (%) | Consumption in last three years | Allowed wastage as per actual doses | Wastage as per proposed doses |
|-----------------|-----------------|---|---------------------|--|--------------------------------------|---------------------------------|-------------------------------------|-------------------------------|
|                 | doses vial)     | discarded no later than six hours after opening or at the end of the session, whichever comes first         |                     |  |                                      |                                 |                                     |                               |
| 8 TCV           | (5 doses vial)  | Must be discarded no later than six hours after opening or at the end of the session, whichever comes first | 10                  | 10   |                                      | 33,287                          | 3,329                               | 3,329                         |
| 9 Td            | (20 doses vial) | Vaccine can be used in subsequent session or up to 28 days at fixed sites, campaigns, and outreach sessions | 20                  | 10   | 10                                   | 34,029                          | 6,806                               | 3,403                         |

## 21.10.7 Non-maintenance of fully immunized child record

| Health Facility Name                  | Date Of Birth | CNIC Family Number | Created At | Child Reg Id | First Name     | Last Name   |
|---------------------------------------|---------------|--------------------|------------|--------------|----------------|-------------|
| Government Maternity Hospital, Gujrat | 1/25/2023     | 1560298259217      | 3/13/2023  | 25583447     | Minhal         | Minhal      |
|                                       | 1/25/2023     | 1560298259217      | 1/28/2023  | 20569584     | Minahal        | Zaib        |
| Government Maternity Hospital, Gujrat | 1/14/2023     | 3420152951045      | 3/3/2023   | 24393816     | Abdul          | Rahman      |
|                                       | 1/14/2023     | 3420152951045      | 2/3/2023   | 21128838     | Abdul          | Rehman      |
| Government Maternity Hospital, Gujrat | 1/3/2023      | 3420155494971      | 2/23/2023  | 23329754     | Horiya         | Muzamal     |
|                                       | 1/3/2023      | 3420155494971      | 1/5/2023   | 18373548     | Horya          | Muzamal     |
| Government Maternity Hospital, Gujrat | 1/1/2023      | 3420169221184      | 2/14/2023  | 22242478     | Arshia         | Umer        |
|                                       | 1/1/2023      | 3420169221184      | 1/10/2023  | 18817717     | Arshia         | Umer        |
| Government Maternity Hospital, Gujrat | 7/28/2022     | 3420172450176      | 11/14/2022 | 13521648     | Ibrahim        | Nisaar      |
|                                       | 7/28/2022     | 3420172450176      | 10/13/2022 | 11890093     | Muhammad       | Ibrahim     |
|                                       | 7/15/2022     | 3420172450178      | 9/13/2022  | 10322967     | Ibrahim        | Nisaar      |
| Government Maternity Hospital, Gujrat | 7/7/2022      | 3420176165981      | 10/22/2022 | 12328320     | Amna           | Noor        |
|                                       | 7/7/2022      | 3420176165987      | 4/7/2023   | 28972722     | Amna           | Noor        |
| RHC, Karianwala, Gujrat               | 1/24/2023     | 0021414077651      | 4/15/2023  | 30106297     | Idress         | Ismahil     |
|                                       | 1/24/2023     | 0021414077651      | 3/10/2023  | 25264155     | Idress         | Ismahil     |
| BHU, Surkh Pur, Gujrat                | 7/15/2022     | 1730160491580      | 11/18/2022 | 13893135     | Amana          | Shabaz      |
|                                       | 7/15/2022     | 1730160491580      | 10/18/2022 | 12094088     | Amina          | Shabaz      |
| RHC Tanda,                            | 7/15/2022     | 1730160491580      | 9/15/2022  | 10423597     | Amna           | Amna        |
| RHC, Karianwala, Gujrat               | 1/9/2023      | 2170746523123      | 3/18/2023  | 26355849     | Aleesha        | Qasmat      |
|                                       | 1/9/2023      | 2170746523123      | 1/21/2023  | 19868539     | Alisha         | Kismet Khan |
| BHU, Hajiwala, Gujrat                 | 7/20/2022     | 3130450926202      | 10/7/2022  | 11598641     | Anaya          | Shoaib      |
|                                       | 7/20/2022     | 3130450926202      | 9/6/2022   | 9997397      | Anaya          | Fatima      |
|                                       | 7/20/2022     | 3160450926202      | 11/8/2022  | 13156105     | Anaya          | Fatima      |
| BHU, Jaura Jalal Pur, Gujrat          | 1/4/2023      | 3220306016999      | 2/18/2023  | 22738429     | Muhammad       | Shafe       |
|                                       | 1/4/2023      | 3220306016999      | 1/16/2023  | 19403047     | Muhammad       | Shafe       |
| BHU, Fateh Pur, Gujrat                | 1/5/2023      | 3220306016999      | 1/5/2023   | 18352543     | Baby of Tayyab | Qadar       |
| BHU, Moin-ud-din Pur, Gujrat          | 1/16/2023     | 3230184598102      | 3/30/2023  | 28013131     | Kiran          | Sagheer     |
|                                       | 1/16/2023     | 3230184598102      | 1/30/2023  | 20720439     | Kiran          | SGheer      |
| BHU, Jamu Bola, Gujrat                | 1/8/2023      | 3230307869659      | 4/25/2023  | 31044860     | Abu            | Bakr        |
|                                       | 1/8/2023      | 3230307869659      | 4/21/2023  | 30975197     | Abu            | Bkr         |
|                                       | 1/8/2023      | 3230307869659      | 1/19/2023  | 19655022     | Abu            | Bakr        |

|   |           |               |            |          |          |            |
|---|-----------|---------------|------------|----------|----------|------------|
| Government<br>Maternity<br>Hospital, Tanda, | 1/20/2023 | 3240317794849 | 3/13/2023  | 25546275 | Sarw     | Sara       |
|   | 1/20/2023 | 3240317794849 | 1/26/2023  | 20294676 | Sumara   | Sumarw     |
| Government<br>Maternity<br>Hospital, Tanda, | 7/17/2022 | 3240328727363 | 12/14/2022 | 16242804 | Sabiha   | Sabiha     |
|   | 7/17/2022 | 3240328727363 | 11/5/2022  | 13004765 | Sabiha   | Sabiha     |
|   | 7/17/2022 | 3240328727363 | 9/22/2022  | 10778767 | Sabiha   | Sabiha     |
| BHU, Thatha<br>Musa, Gujrat                 | 1/20/2023 | 3320313931639 | 3/11/2023  | 25390417 | Muhammad | Faiz       |
|   | 1/26/2023 | 3320313931639 | 2/7/2023   | 21476423 | Muhammad | Faiz       |
| BHU, Lakhanwal,<br>Gujrat                   | 1/8/2023  | 3330183661474 | 3/17/2023  | 26247927 | M Zohan  | Ali Murtza |
|   | 1/8/2023  | 3330183661474 | 1/16/2023  | 19373494 | M Zohan  | Ali        |
| BHU, Lakhanwal,<br>Gujrat                   | 1/13/2023 | 3410102557737 | 3/3/2023   | 24372862 | Hasan    | Asgar      |
|   | 1/13/2023 | 3410102557737 | 1/16/2023  | 19375844 | Baby Boy | Dalawer    |